CARSON'S ANTICORROSION PAINT
for Outdoor use. Stands extremes of HEAT and COLD.
CARSON'S SPECIAL CONDENSED WHITE ZINC PAINT
Superior to any other for body and covering power.
CARSON'S LIQUID PAINTS
(Non-poisonous). Specially prepared; quality unequalled
CARSON'S VARNISHES & COLOURS
Own manufacture.
CARSON'S EXPORT ORDERS.
Special attention paid to Filling and Packing.
LISTS, containing Prices, Patterns, and full particulars, by Return Mail, FREE.
WALTER CARSON & SONS,
ROVE WORKS, BATTERSEA, LONDON, ENGLAND.

The Bombay Gazette.

No. 50,641—NEW SERIES. BOMBAY:—FRIDAY, MARCH 20, 1896.

BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

PUBLISHED MONTHLY.—PRICE 8 ANNAS.
THE INDIAN RAILWAY
TRAVELLERS' GUIDE.
THE BEST AND MOST COMPLETE GUIDE IN INDIA.
Time and Fare Tables of all Indian Railways, Steam Boats, and Daks. Places of interest Inland and along the Coast, Postal and Telegraphic information, &c., &c.
COLOURED MAP OF INDIA.
"Bombay Gazette" Press, Fort, Bombay.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

DEPARTURES FOR EUROPE.

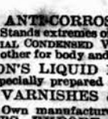
Vessels	Tons.	Captains.	SATURDAY, 2 P.M. 1896.
B.M. CALEDONIA	7558	W. B. Andrews	21st March
† SUTLEJ	4304	A. Symons	28th "
B.L. PENINSULAR	5307	R. F. Briscoe	4th April.
† ORIENTAL	5284	L. H. Moule	11th "
P.M.L. AUSTRALIA	6901	I. Reeves	18th "
B.V.L. CLYDE	4136		25th "
B.M.L. CALEDONIA	7558	W. B. Andrews	2nd May.
† SUTLEJ	4302	A. Symons	9th "
B.L. CARTHAGE	5263	M. DeHorne	16th "
			FRIDAY, 5 P.M.
† GANGES	4206	T. F. Creery	22nd May.
B.L. ORIENTAL	5284	L. H. Moule	29th "

The Steamers marked B. L. proceed to BRINDISI, MALTA, GIBRALTAR, PLYMOUTH, and LONDON.
The Steamers marked P. V. L. proceed direct to VENICE, taking Passengers for BRINDISI and LONDON, those for the latter port tranship to the Mail Steamer at Aden, and Passengers for BRINDISI can either do the same or remain on board the through Venice Steamer.
The Steamers marked † proceed to Aden only, and Passengers tranship there to a Steamer for BRINDISI and LONDON.
The Steamers marked B. M. L. proceed to BRINDISI, MARSEILLES and LONDON.
The "Caledonia" marked B M proceeds to BRINDISI and MARSEILLES. No Passengers for London will be booked for those voyages.
Heavy Baggage must be sent to the P. and O. Dockyard at Mazagon before 8 A. M. on the day of sailing.
A Steam Tender leaves the Ballard Pier at NOON on the day of sailing to convey Passengers on board, and only hand packages will be received. The attention of Passengers is called to the importance of having their Baggage labelled with Port of destination.

TO COLOMBO, STRAITS, CHINA, JAPAN, AUSTRALIA, AND NEW ZEALAND.

Steamers leave Bombay fortnightly conveying H. M.'s Mails from Colombo to China. Passengers for Australia tranship at Colombo. Cargo Steamers are despatched to China at frequent intervals.
For further particulars apply to
H. W. ULOTH,
Superintendent, P. & O. S. N. Company.
Bombay, 11th February 1896.

AUSTRIAN LLOYD'S S.N.Co.



UNDER MAIL CONTRACT WITH THE AUSTRIAN GOVERNMENT.

ACCELERATED SERVICE TO BRINDISI AND TRIESTE, *VIA* ADEN, SUEZ, AND PORT SAID.

Steamer.	Captain.	Tons.	H.P.	To Sail on
IMPERATOR	J. Nicolich	4,119	750	1st April 1896
IMPERATRIX	T. Rassovich	4,194	750	1st May 1896
IMPERATOR	J. Nicolich	4,119	750	1st June 1896

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck
TRIESTE, VENICE, Or BRINDISI	Rs. 600	Rs. 325	Rs. 150

Steamers for BOMBAY leave TRIESTE on the 3rd, and BRINDISI on the 9th, of each month.

ORDINARY SERVICE TO TRIESTE, *VIA* KURRACHEE, ADEN, SUEZ, AND PORT SAID.

Steamers.	Captain.	Tons.	H.P.	To Sail on
MARIA TERESA	V. Ghersmann	3,042	350	7th April '96
ELEKTRA	F. Kossovich	3,185	350	7th May '96
MARIA VALERIE	A. Fellner	4,235	350	7th June '96

RATES OF PASSAGE MONEY BY THIS ROUTE.

	2nd Class.	Deck.
To TRIESTE or VENICE	Rs. 325	Rs. 150

STEAMERS for BOMBAY LEAVE TRIESTE on the 21st of each month.

RETURN TICKETS
By either Accelerated or Ordinary Service to TRIESTE.

	1st Class.	2nd Class.
AVAILABLE for 6 MONTHS	Rs. 900	Rs. 575
AVAILABLE for 12 MONTHS	Rs. 1060	Rs. 625

INCLUDING WINE OR BEER SUPPLIED AT MEALS.
THROUGH TICKETS TO LONDON.
1st and 2nd Class Single and Return are issued via Trieste, the St. Gothard's, and other Routes.
In connection with the Steamers' Tickets the Company issue now Railway Tickets to the Principal Towns of Austria and Germany, as well as Tickets by steamers of the "Nord-deutscher Lloyd" (North German Lloyd) to ports of North and South America, Australia, &c., called at by their vessels.

STEAM TO COLOMBO PENANG, SINGAPORE, HONGKONG, SHANGHAI AND KOBE.

Steamer.	Captain.	Tons. H.P.	To Sail on
MARIA VALERIE	A. Fellner	4,235 350	21st Mar. 96

Connecting at Colombo with the s.s. AGLAIA to Madras and Colombo.
For further Particulars, Freight, Passage, &c., apply to
C. ZANELLA,
Agent.
Sassoon House, 50, Church Gate Street, Bombay, March 10, 1896.

NAVIGAZIONE GENERALE ITALIANA

SOCIETA RIUNITE FLORIO RUBATTINO.

BOMBAY to NAPLES and GENOA. Calling at ALEXANDRIA for BRINDISI and VENICE.

S S.R. RUBATTINO ..... 2nd April 1896

Rates to Naples, Genoa, Brindisi or Venice:—

1st Class.	2nd Class.	3rd Class.
Rs. 500.	Rs. 325.	Rs. 150.

RETURN TICKETS TO THE ABOVE PORTS:—
1st class, Strictly within three Months, Rs. 750; six Months Rs. 900; nine Months, Rs. 925; and twelve Months, Rs. 950.
Passengers have the Option of going viâ Venice and Returning viâ Genoa or vice versa, and can Break their Journey at any Port, resuming it by Subsequent Steamers of Bombay or other weekly and daily Local Lines.
Through and Return Tickets to London on Application.
BOMBAY to HONGKONG, calling at Singapore, on the 8th of each month.
For Freights and Passage, &c., Apply to
E. C. BARBORO,
Agent.
Sassoon House, Elphinstone Circle, Bombay, Feb. 6, 1896.

COMPAGNIE DES MESSAGERIES MARITIMES.

FRENCH MAIL STEAMERS.
Under Contract with the French Government.

DEPARTURES TO MARSEILLES, DIRECT,
VIA ADEN, SUEZ & PORT SAID.

Vessels.	Tons.	Captains.	To Sail on Saturday.
OCEANIEN	4250	C. Schmitz	21st March 1896.
ERNEST SIMONS	5630	C. Delacroix	18th April "
YARRA	4255	C. de Maubeuge	16th May "
SYDNEY	4232	C. Aubert	13th June "
CALEDONIEN	4232	C. L. Blanc	11th July "
MELBOURNE	4080	C. Bourdon	8th August "

DEPARTURES TO COLOMBO, SINGAPORE, JAVA, SAIGON, TONQUIN, CHINA, JAPAN, AND AUSTRALIA.

Vessel.	Capt.	Tons.	To sail on
NATAL	Verron	4,074	9th April, 1896.

Fourweekly departures thereafter.
Passengers for Australia Tranship at Colombo.

FOR KURRACHEE AND PERSIAN GULF.
S.S. ALPHEE, Captain Etienne, will SAIL for KURRACHEE, MUSCAT, BUNDER ABBAS, LINGA and BUSHIRE, on or about the 9th April, 1896.

N.B.—RETURN TICKETS TO MARSEILLES for four, six and twelve months delivered at specially REDUCED RATES.
THROUGH TICKETS are issued including Railway Fares from Marseilles to London.
For further particulars apply to
E. DE BAILLOU, Agent.
Old Oriental Bank Buildings, 67, Esplanade Road.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED),

Intend to despatch Steamers as follows:—

FOR KURRACHEE DIRECT.
S. S. "KOLA," 1,192 tons, on the 21st March at 2 p. m. or on arrival of in-coming English Mail Steamer, if later arriving.

FOR KURRACHEE *VIA* KATHIAWAR COAST PORTS.
S. S. "PACHUMBA," 867 tons, about the 28th March, at 10 a.m., calling at Veraval, Mangrole, Porebunder, Cutch Mandvie, and Kurrachee.
S. S. "DWARKA," 1,695 tons, on the 24th March, at 10 a.m., calling (weather permitting) at Veraval, Mangrole, Porebunder, Cutch Mandvie, and Kurrachee, in the foregoing or any order.

FOR KURRACHEE AND PERSIAN GULF.
S. S. "PEMBA," 1,552 tons, on or about the 26th March, at Noon, calling at Kurrachee, Gwadur, Muscat, Bunder Abbas, Lingo, Bushire, Fao, and Busreh in the foregoing or any order. (Weather permitting.)

FOR COAST AND CALCUTTA.
S. S. "BOOLDANA," 2,060 tons, about the 25th March, calling at such Ports as may be arranged. Particulars can be ascertained on application to the Undersigned.

FOR COAST AND RANGOON.
S. S. "KANGRA," 1,994 tons, about the 25th March, calling at such Ports as may be arranged.

FOR ADEN, LAMOO, MOMBASSA AND ZANZIBAR.
S. S. "GOA," 1,903 tons, sailing about 28th March.

MACKINNON, MACKENZIE & Co., Agents.
Bombay, 19th March, 1896.

KING, KING & CO.,

BANKERS AND EAST INDIA AGENTS, BOMBAY.

PASSAGES engaged by P. & O. and all Steamers at the lowest rates obtainable free of charge or Commission.
Lists of the LATEST SAILINGS, with Fares and full information as to berths available, furnished at once.
Special attention paid to the grouping of those wishing to travel 2nd Class, P. & O. Every assistance rendered to Passengers arriving in Bombay for embarkation. Baggage taken over at the Railway Stations and shipped.
THROUGH RAILWAY TICKETS from any Station in India to Bombay, and Tickets for all Continental Routes furnished on application.
SPECIAL AGENTS of the Firm meet all Steamers at BRINDISI and MARSEILLES.
PACKAGES of every description received for despatch as CARGO to Messrs. Henry S. King & Co., London; or Messrs. King, Baillie & Co., Liverpool. Freight and Marine Insurance effected at the Lowest Rates. QUOTATIONS FURNISHED on APPLICATION.
KING, HAMILTON & CO.,
CALCUTTA.
HENRY S. KING & CO., LONDON.

STEAM.
CALCUTTA TO AUSTRALIAN PORTS.
BRITISH INDIA STEAM NAVIGATION COMPANY, LIMITED.

PASSENGER Steamers are despatched from Calcutta direct to Adelaide, Melbourne, Sydney, and Brisbane, returning *viâ* Torres Straits, booking Cargo and Passengers through to all ports in Queensland and New Zealand with liberty to call at Singapore and Batavia.

	Tons.	Date of leaving Calcutta.
S.S. MUTTRA	4,644	On or about the 30th April.

For Freight, Passage, or other particulars apply to
MACKINNON, MACKENZIE & Co.,
Bombay, 5th March, 1896. Agents.

GRINDLAY, GROOM & CO.,

BOMBAY.

GRINDLAY & CO., CALCUTTA,

BANKERS AND AGENTS,
PASSENGER DEPARTMENT
HOMEWARD PASSAGES booked without charge and on the most favourable terms. Berth carefully selected, with special attention to grouping.
SLEEPING CAR AND CONTINENTAL RAILWAY TICKETS procured.
RAILWAY OFFICIALS, MISSIONARIES, &c., booked on terms of existing concessions.
PASSENGERS met on arrival.
CIRCULAR NOTES, BANK NOTES, DRAFTS, AND SOVEREIGNS, at current rates.
HAND-BOOKS supplied gratis, and general information promptly given.
LONDON AGENTS.—MESSRS. GRINDLAY & Co

SERRAVALLO'S FERRUGINOUS QUININE,

THE GREAT AUSTRIAN TONIC OF PERUVIAN BARK and IRON.
OVER 300 MEDICAL CERTIFICATES,
Notifying its great strength-giving properties and at the same time being of an
EXQUISITE TASTE.
Price per Bottle, Rs. 2-8. Per Dozen, Rs. 24.
SOLE AGENTS FOR BOMBAY PRESIDENCY:
KEMP & CO., LD., BOMBAY.

EDUCATION IN GERMANY.
HOME in the family of Dr. Gloël for one or two boys, attending the Royal College (Gymnasium) in Wesel. Residence in healthy situation surrounded by Private Park. Terms 675 per year. Application to
Dr. GLOEL,
Landhaus Birkenfeld,
Wesel-am-Rhein,
Germany.

TREACHER & CO., LD.,

WINE DEPARTMENT.
Special Attention is called to the Company's Excellent Stock of BURGUNDY Wines.

	Cash. Pts. Rs. a.	Cash. Qts. Rs. a.	Credit. Pts. Rs. a.	Credit. Qts. Rs. a.
CHAMBERTIN of selected Vintage	22 8	43 0	25 4	48 0
POMARD	13 12	25 0	15 6	27 14
MACON, fine Flavour and Aroma	12 12	23 0	14 4	25 10
BEAUNE, a fine bodied Wine	15 12	28 8	17 8	31 12
CHABLIS, White Burgundy	15 0	27 0	16 12	30 0
SPARKLING Red Burgundy, very choice	30 8	...	34 0	...

SPECIAL TERMS TO MESSES AND CLUBS.
BOMBAY. BYCULLA. POONA.

THACKER & CO., LD., BOMBAY.

PHOTOGRAPHS OF INDIA IN COLOURS.
"THEY are superb."—"Daily Chronicle." "Wonderfully artistic."—"Irish Times."
"Will work an entire revolution in Landscape Photography."—"The Globe."

Rs. 23 PER DOZ. SIZE 10½ BY 8 INCHES.

AGRA. CALCUTTA. JEYPORE. BENARES. DELHI. KARLEE. BOMBAY. GWALIOR. LUCKNOW.

PHOTOGRAPHS OF INDIA, UNCOLORED.

RUPEES 10 PER DOZEN. SIZE 10 BY 8 INCHES.

BOMBAY. MAHABLESHWAR. POONA. AHMEDABAD. JEYPORE. AGRA. DELHI. ALLAHABAD. LAHORE. DARJEELING. DOWLUTABAD. BIJAPOOR. GONDAL. ELEPHANTA CAVES. KHANDALLA. NASSIK. MOUNT ABU. AMBER. SECUNDRA. CAWNPORE. JUBBULPORE. UMRITSUR. AURUNGABAD. ELLORA CAVES. SHUTRUNJAY TEMPLES, (PALITANA). MATHERAN. CARLEE CAVES. BARODA. AJMERE. GWALIOR. FUTTEHPORE SIK RI. LUCKNOW. BENARES. CALCUTTA. ROZA. AJUNTA CAVES. BHAVNAGAR. NATIVE CHARACTERS.

Rs. 4 PER DOZEN. A LARGE COLLECTION OF NATIVE CHARACTERS, AND VIEWS, SIZE 5½ BY 4 INCHES.

THE HOMEWARD JOURNEY.

TRUNKS, BAGS, HOLDALLS.
LADIES' AND CENTS' DRESSING BAGS AND EIFFEL CASES
A LARGE CHOICE AT POPULAR PRICES.

HOAR & Co., {THE HOUSE FOR TRUNKS & BAGS.} BOMBAY.

PHILLIPS AND CO.'S GREAT REMEDY FOR SEA SICKNESS TRAVELLERS' RESTORATIVE SALINE.

HOMEWARD-BOUND PASSENGERS PLEASE NOTE.
PER BOTTLE Re. 1-4.

PHILLIPS & CO., LD., BOMBAY AND POONA.

PASSENGERS BY THE

S. S. "CALEDONIA"

SHOULD INSPECT OUR SPECIALLY SELECTED STOCK OF TRAVELLING REQUISITES.

GLADSTONE BAGS, HAND BAGS,
OVERLAND TRUNKS,
SOLID LEATHER TRUNKS,
UNIFORM CASES, STEEL BOXES,
HOLDALLS, RUG STRAPS,
RUGS, MAUDS,
DECK CHAIRS, &c., &c.

THORPE AND CO.,

TRAVELLERS' OUTFITTERS,
RAMPART ROW, BOMBAY.

WASHING DRESS FABRICS FOR THE HOT WEATHER.

NEW ZEPHYRS.
PLAIN COLORS, As. 8.
FANCY STRIPES, As. 10.
FANCY CHECKS, As. 5 TO As. 10.

CREPONS.
NEW CROCODILE CREPON, As. 14.
"HILTON" STRIPE CREPON, As. 9.

CAMBRICS.
FANCY PRINTED CAMBRICS, for Ladies' Shirts and Blouses, As. 7, 9, and 10.
WHITE NAINSOOKS, from Rs. 2-5 per piece of 12 Yards.
FULL RANGE OF PATTERNS FREE ON APPLICATION.

WHITEAWAY, LAIDLAW & CO.,

HORNBY ROAD.

SPECTACLES AND EYE-GLASSES.

THE Eye is the most delicate organ of sense, and too great care and pains cannot be lavished on perfecting to the utmost extent of our knowledge those artificial aids which, under certain ages, are found to be indispensable to comfort. Cheap Spectacles may be obtained for about half the price of Dr. MENIST'S, but when it becomes a question of economising a little money at the risk of injuring the sight the economy becomes a very doubtful one.

FOLDERS OR PRINCE NEZ.

	Steel. Rs. a.	Silver. Rs. a.	Gold. Rs. a.		Steel. Rs. a.	Silver. Rs. a.	Gold. Rs. a.
Best Crown Glass	5 0	16 0	25 0	Marcks & Co.'s Pebbles	12 0	24 0	45 0
Fine Quality Pebbles	8 0	20 0	32 0	Dr. Menist's Perfect Pebbles	16 0	28 0	50 0

RIMLESS FOLDERS.

	Rs. a.
Best Crown Glass	5 0
Best Quality Pebbles	10 0

SPECTACLES.

SINGLE TEMPLE SPECTACLES.

	Steel. Rs. a.	Silver Rs. a.	Gold. Rs. a.
Best Crown Glass	5 0	14 0	28 0
Fine Quality Pebbles	10 0	18 0	35 0
Marcks & Co.'s Pebbles	12 0	24 0	45 0
Dr. Menist's Perfect Pebbles	16 0	28 0	50 0

TURNPIN SPECTACLES.

	Steel. Rs. a.	Silver. Rs. a.	Gold. Rs. a.
Best Crown Glass	5 0	16 0	35 0
Fine Quality Pebbles	10 0	20 0	40 0
Marcks & Co.'s Pebbles	12 0	24 0	50 0
Dr. Menist's Perfect Pebbles	16 0	28 0	60 0

RIDING HOOKS.

	Steel. Rs. a.	Silver. Rs. a.	Gold. Rs. a.
Best Crown Glass	5 0	18 0	30 0
Fine Quality Pebbles	8 0	20 0	35 0
Marcks & Co.'s Pebbles	12 0	24 0	45 0
Dr. Menist's Perfect Pebbles	16 0	28 0	50 0

SPORTING OR BILLIARD SPECTACLES.

	Steel. Rs. a.	Silver. Rs. a.	Gold. Rs. a.
Best Crown Glass	8 0	20 0	38 0
Fine Quality Pebbles	10 0	22 0	40 0
Marcks & Co.'s Pebbles	12 0	24 0	50 0
Dr. Menist's Perfect Pebbles	16 0	28 0	60 0

LORGNONS OR SPRING HAND GLASSES.

Gold, Rs. 60 to Rs. 120. In Tortoise-shell case, Rs. 20. In Mother o'Pearl case.....Rs. 25
Cheaper Quality. Tortoise-shell Lorgnon..... ,, 18
Long handle Tortoise-shell Lorgnon..... ,, 32
ROUND EYE CLIPS. In Gold Frame, Rs. 60. Tortoise-shell Frames..... ,, 18

SINGLE OR OXFORD EYE-GLASSES.

Gold Mounted Pebble	Rs. 18	Best Crown Glass	Rs. 3-0
Dr. Menist's Pebble	,, 8	Ordinary Glass	,, 1-8

MARCKS & CO., LD.,

OPTICIANS,
BOMBAY & POONA.

LOOK OUT!!

IT IS COMING!!!

WHAT?

WAIT FOR THE

"BOMBAY GAZETTE"

OF MONDAY 23RD MARCH 1896.

HAMILTON & COMPANY,

MANUFACTURERS OF
GOLD AND SILVER PLATE.

HAMILTON and Co. have an unequalled Stock of Silver Plate, suitable for VOLUNTEER or ATHLETIC Prizes, SPORTING TROPHIES, &c.

HAMILTON and Co. have just put into stock A LARGE VARIETY of Silver and Electro-Plated Goods, suitable for PRESENTATION on all occasions.

OF GREAT BEAUTY OF DESIGN, EXCELLENT FINISH, AND MODERATE PRICE.

Our Well Illustrated and SPECIAL LIST of NOVELTIES sent POST FREE to all applicants.

RACING CHRONOGRAPHS IN GOLD AND SILVER.
TIMEPIECES IN SPECIAL CASES FOR AFFIXING TO DASH BOARDS.

HAMILTON & COMPANY.

(ESTABLISHED 1808.)

IN THE SUMMER
A suitable medicine for family use is
KEMP'S SUMMER EFFERVESCENT
Re. 1-4 per Bottle.
It possesses the advantage over imported Salts and Salines of being freshly made and is always reliable, preparations of this kind being peculiarly liable to deterioration with age.
SUITABLE alike for Adults and Children.
SUPERIOR TO THE IMPORTED ARTICLE.
KEMP & CO., LD., BOMBAY.

THERE IS NO PARTICULAR SEASON for the Use of K. P. V. I., which is a skilful Combination of the most effective and beneficial TONICS known, and may be taken WITH ABSOLUTE SAFETY
AT ALL TIMES
AND BY EITHER SEX.
INVALUABLE FOR CONVALESCENTS.
A REAL PICK-ME-UP.
KEMP'S PERFECT VITAL INVIGORATOR.
Rs. 3 per Bottle. May be taken as a Liqueur after Meals.
KEMP & Co., LD., BOMBAY.

THE WINES IMPORTED BY KEMP & Co., LD., OF BOMBAY,
Are specially selected for them in Europe by Experts, and will compare favourably with any offered by other firms in the Indian Market.

THREE SPECIALTIES.

	Per Bot. Rs. a.	Per Doz. Rs. a.	Per ½ bot. Rs. a.	Per Doz. Rs. a.
Kemp's Invalid's Port	3 0	34 0	1 14	21 0
Kemp's Dry Cadiz Sherry	3 0	34 0	1 14	21 0
Kemp's Household Claret	1 4	14 4	0 13	8 4

A LARGE AND CHOICE STOCK OF CLARETS, BURGUNDIES, HOCKS, CHAMPAGNES.
and other Fine Wines.
SPIRITS, LIQUEURS, BITTERS.
The Finest Ærated Waters in India are made by the Company.
KEMP & Co., LD., BOMBAY.

CARLSBAD NATURAL MINERAL WATERS are used in the treatment of Diseases of the Liver when Patients are unable to visit the Spa.
THE NATURAL CARLSBAD SPRUDEL-SALT is an efficient diuretic, but as an aperient it should be taken before breakfast, in doses of from one to two teaspoonfuls dissolved in water.
INGRAM & ROYLE, LD.,
LONDON & LIVERPOOL.
Wholesale Agent for India:
STANLEY OAKES,
13-3, Government Place, Calcutta, and of all Chemists.

MAJOLICA TOILET SERVICES.—5-Piece Sets, Rs. 10-8, Rs. 11-8, Rs. 16, Rs. 20, Rs. 40.—LAMP WAREHOUSE, R. DITMAR, 69, Esplanade Road.

NEW ADVERTISEMENTS.

TIVOLI THEATRE.

SOCIETY'S REUNIONS.

Indubitable Success of

HUDSON'S SURPRISE PARTY.

THIS (FRIDAY) EVENING, MARCH 20TH,

GRAND FASHIONABLE PERFORMANCE

Under distinguished Patronage.

TO-NIGHT! TO-NIGHT! TO-NIGHT!

Last Representation of the present

MONSTER PROGRAMME.

With all its beautiful Music, Original Grotesqueries, Burlesque Opera Scenes, and

IMPERSONATIONS OF PECULIAR PEOPLE.

GROUPING THE COLOURS.

For the last time in Bombay To-night.

Prices Rs. 4, 3, 2 and Re. 1. Box Plan at SOUNDY & Co.

THOS. P. HUDSON.

NOTICE.

TO-MORROW, SATURDAY, MARCH 21ST.

A MONSTER PROGRAMME OF NOVELTIES.

Hudson's popular Song "If I like it" given gratis to all Patrons.

Eddison's Latest Automatic Invention (A Screamer.)

Hudson and his Banjo, The Soldier's Return.

Shine's inimitable Scotch impersonation of "Sandy Macpherson."

Miss Amy Dewhurst's Lightning Swirl Dance.

Miss May Habgood's wonderful Piano Solo for left hand only, and twenty other distinct Item.

NATIONAL BANK OF INDIA, LIMITED.

NOTICE.

THE TRANSFER BOOKS of the Bank will be CLOSED, from the 26th instant to the 2nd proximo, both dates inclusive.

By Order of the Board.

H. CHALMERS,
Manager.

Bombay, 19th March, 1896.

THE STANDARD MILLS COMPANY, Ld.

NOTICE is hereby given that at the ORDINARY GENERAL MEETING of Shareholders held on THURSDAY, the 19th March, 1896, a DIVIDEND at the rate of Rs. 25 per Share, free of Income Tax, for the year ending 31st December, 1895, has been declared payable at the Registered Office of the Company, No. 14, Esplanade Road, on and after WEDNESDAY, the 8th April, 1896, between 11 A.M. and 3 P.M., to Shareholders whose names stood on the Company's Register on the 18th March, 1896, on production of their Share Certificates.

By Order,

SASSOON J. DAVID & Co.,
Agents.

Bombay, 20th March, 1896.

THE DAVID MILLS COMPANY, LIMITED.

NOTICE is hereby given that at the ORDINARY GENERAL MEETING of Shareholders held on THURSDAY the 19th March, 1896, a DIVIDEND at the rate of RS. 25 per SHARE, free of Income Tax, for the Half-year ending 31st December, 1895, has been declared payable at the Registered Office of the Company, No. 14, Rampart Road, on and after Wednesday, the 8th April, 1896, between 11 A.M. and 3 P.M., to Shareholders whose names stood on the Company's Register on the 18th March, 1896, on production of their Share Certificates,

By Order,

SASSOON J. DAVID & Co.,
Agents.

Bombay, 20th March, 1896.

MADON, SONS & Co.,

WHOLESALE AND RETAIL DRUGGISTS, MANUFACTURING AND DISPENSING CHEMISTS,

RESPECTFULLY beg to inform their kind Constituents, Patrons, and Public at large, that they are prepared to take and execute Indents for Drugs, Chemicals, Patent Medicines, Household Remedies, Surgical and Sanitary Appliances, Personal Requisites, Toilet Preparations, Perfumery, Hospital and Sick Room Requisites and all articles

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SHERIFF'S PROCLAMATION.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

ORDINARY ORIGINAL CIVIL JURISDICTION.

SUIT NO. 369 OF 1895.

NAGINDAS RANCHORDAS and another...Plaintiffs.

VERSUS.

BAI BHAUBAI, widow, and another.....Defendants.

AND

The said BHAUBAI, widow, and other.....Claimants.

WHEREAS by a Warrant of Sale dated the 19th day of March, 1896, the Sheriff of Bombay was directed to SELL (on giving 24 hours' Notice) the undermentioned moveable property in satisfaction of debt, interest and costs amounting to Rs. 2,724-14-7 and further costs.

1. Marble Top Octagon Table.
2. Marble Top Octagon Teapoys.
4. Drawing-room Chairs.
1. Brass Double Bed-Stead.
1. Inlaid Mirrored Cupboard.
1. Silver Grey Arab Horse.
1. Victoria by F. Selby (with lamps and cushions).

Now it is hereby proclaimed and notified that on SATURDAY, the 21st day of March, 1896, at 12 o'clock noon, the undersigned will under and by virtue of the said Warrant put up for sale by Public Auction through Messrs. MEHRJI JOHNSTON and Co., Auctioneers, at their Rooms, No. 4, Forbes Street, Fort, the said moveable property.

Each lot to be paid for at the time of sale.—Dated this 19th day of March, 1896.

GHELLABHAI HARIDAS,
Sheriff of Bombay.

Messrs. ARDESIR, HORMUSJI & DINSHAW,
Plaintiffs' Attorneys.

NOTICE is hereby given that Mr. BALKISONDAS NARANDAS, has contracted to Sell the property hereunder described. All persons having claims against the said property by way of inheritance, gift, mortgage, sale, lien or otherwise are hereby required to make them known in writing to the undersigned at their office, No. 91, Meadow Street, Fort, within 14 days from the date hereof otherwise the purchase will be completed without reference to any claim and the same, if any, will be considered as waived.—Dated this 19th day of March, 1896.

All that piece of parcel of Pasnadari Land (of which the Fazandar is Madhavdas Premjee) situate on the North side of Nagdevi Cross Road, without the Fort of Bombay, in the Registration sub-district of Bombay, admeasuring 219 (Two hundred and nineteen) square yards, be the same little more or less, together with the dwelling-house, messuage or tenement standing thereon, assessed under Ward No. 790, and Street Nos. 52, 58 and 1-7, and bounded on the East by a Sweepers' passage and beyond by the property of Hora Allibhai Hasanalli, on the South by the said Nagdevi Cross Road, on the West by Narayen Dhuru Street, and on the North by the house of Balgovandas Nuzurdas, which premises are now in the occupation of the tenants of the said Vendor together with their appurtenances.

MANSUKHLAL, DAMODAR, & JAMSETJI,
Purchaser's Attorneys.

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THE SALE of the Valuable and Artistic Glass and Chinaware at Alice Buildings, Hornby Road, Fort, will be continued TO-DAY at 2 P.M.

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OVERLAND SUMMARY, published Weekly on the Departure of English Mail, 76 Pages of the Pall Mall Budget also, condensing all the Information of the previous week, carefully arranged, Army Orders, &c. Indian Subscription, Rs. 12 per year, free of Postage. English Subscription Rs. [illegible] per year, Including Postage.

MANILLA CIGARS.—A fresh consignment to be Sold off. Rs. 4-5, 2-13 and 2-10 nett per Box of 100 Cigars.—PEARSE & Co., Sirdar's Palace, Fort, Bombay.

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NOTICES.

THE ASSOCIATED EXCHANGE BANKS.

THE ASSOCIATED EXCHANGE BANKS will be CLOSED on SATURDAY, and MONDAY, the 21st and 23rd March, being Public Holidays under the "Negotiable Instruments Act, 1881."

REQUIRED, for the FIRST PROFESSORSHIP of the Meerut College, an English Gentleman who has graduated with honours at an English University, and is qualified to teach Philosophy, Political Economy, History, and English Literature up to the B. A. Standard of the Allahabad University. Salary Rs. 400 a month.

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PRESIDENCY SAVINGS BANK.

I HEREBY GIVE NOTICE that the GOVERNMENT OF INDIA have DECIDED to CLOSE the PRESIDENCY SAVINGS BANK, and to TRANSFER the BUSINESS to the POST OFFICE SAVINGS BANK.

DEPOSITORS are requested TO PRESENT their PASS BOOKS at the Bank without delay to have their balances transferred. The accounts will be transferred as far as possible in the order in which the Pass Books are received.

The balances of depositors whose Pass Books are not presented for transfer on or before 31st March next, will be transferred at the convenience of the Bank between the 31st March and 30th September following. Transactions on accounts after transfer will be allowed only at the Post Office, where the Pass Books should be presented.

Accounts will be transferred in the first instance to the General Post Office, Bombay, only.

New accounts will not be opened after this date.

The Presidency Savings Bank will be finally closed on 30th September next.

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JAS. H. SLEIGH,
Secretary.

Bank of Bombay, Bombay, March 2, 1896.

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T. FRASER,
Acting Agent.

NATIONAL BANK OF INDIA, LD.

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CURRENT DEPOSIT ACCOUNTS are opened for approved Customers, and Interest is allowed at 2 per cent. per annum on daily balances from Rs. 1,000 up to Rs. 1,00,000, but no Interest is allowed when the sum accrued does not amount to Rs. 10 half-yearly.

BILLS OF EXCHANGE payable in the principal Cities of Europe, India, China, and Australia purchased or collected.

DRAFTS are granted on the Head Office and Branches of the Bank and on the principal Cities of Europe and Australia. Remittances may be made by telegram.

The Bank undertakes the purchase and sale of Government Securities, Stocks, and Shares, and receives same for safe custody realising Interest and Dividends when due.

LOANS and CASH CREDITS granted on approved Securities.

H. CHALMERS,
Manager.

BANKS.

COMMERCIAL AND LAND MORTGAGE BANK (LIMITED).

SUBSCRIBED CAPITAL	Rs. 25,00,000
RESERVE FUNDS AND REST	,, 10,79,540

HEAD OFFICE:—MADRAS.

BRANCHES:—

BOMBAY AND RAWALPINDEE.

BANKERS & AGENTS throughout INDIA, BURMAH CEYLON, & in LONDON, EDINBURGH & DUBLIN.

LOCAL BOARD OF DIRECTORS.

HON'BLE MR. FAZULBHOY VISRAM, C.I.E. — GORDHANDAS KHATAO, Esq.
SASSOON J. DAVID, Esq. — NOWROJEE JEHANGIER GAMADIA, Esq.

FIXED DEPOSITS.—2 Years, 5 per cent. per annum; 12 Months, 4½ per cent. per annum; 6 months, 3½ per cent. per annum.

PRUDENTIAL FUND.—Bearing Half-yearly Compound Interest.

STERLING DEPOSITS.—4 per cent. per annum on Money awaiting remittal.

CURRENT ACCOUNTS.—2 per cent. per annum on Balances not exceeding Rs. 10,000 which do not fall below Rs. 500 during the Half-year.

LOANS and CASH CREDITS granted on Security of Goods, Produce, Shares, House Property, and approved personal Security.

Every description of Banking Business Transacted.

Full Information and Rules of business furnished on application.

By Orde of the Board:
F. D. STRANACK,
Manager.

Esplanade Road, Bombay

THE YOKOHAMA SPECIE BANK, LD.

SUBSCRIBED CAPITAL	Yen 6,000,000	=	Rs. 1,20,00,000
PAID UP CAPITAL	,, 4,500,000	=	,, 90,00,000
RESERVE FUND	,, 4,020,000	=	,, 8,40,000

HEAD OFFICE:—YOKOHAMA.

BRANCHES AND AGENCIES:

Kobe, London, Lyons, New York, San Francisco, Hawaii, and Shanghai.

BANKERS.—The LONDON JOINT STOCK BANK: The UNION BANK of LONDON: PARR'S BANKING COMPANY & THE ALLIANCE BANK, LIMITED.

BOMBAY AGENCY:

LIBERAL INTEREST allowed on CURRENT ACCOUNT, and FIXED DEPOSITS, on Terms to be learned on application.

CREDITS granted on approved Securities, and every description of Banking and Exchange Business transacted.

DRAFTS granted on JAPAN, and the Chief Commercial places in the World.

M. TOSHIMA,
Agent.

Sirdar's Palace, Apollo Street, Fort Bombay.

INSURANCES.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

FIRE, LIFE, ANNUITY.

FUNDS	£10,695,969
REVENUE	£ 2,650,872

NEW LIFE BUSINESS DURING 1891, £1,936,495.

RATES LOW. CONDITIONS LIBERAL.

FIRST CLASS NATIVE LIVES.

Accepted on the same terms as Europeans Resident in India.

Further Concessions to Policy-Holders.

For further Particulars, apply to

EWART LATHAM & Co.,
FLEMING SHAW & Co.,
Agents.

Guarantees Against Embezzlement.

INDIAN GUARANTEE ASSOCIATION.

HEAD OFFICE: ALBERT BUILDING, BOMBAY.

Funds in Government Securities only, and remain in India.

THE Association provides Security for the Intromissions and Fidelity of Persons in situations of Trust and Responsibility.

For Prospectuses and Proposal Forms apply to

D. McLAUCHLAN SLATER, F. I. A.,
Secretary.

THE GRESHAM LIFE ASSURANCE SOCIETY, LIMITED.

FOUNDED 1848.

FINANCIAL POSITION

31ST DECEMBER, 1894.

ASSETS	£ 5,536,659
ANNUAL INCOME	£ 1,012,786
PAYMENTS TO POLICY-HOLDERS	£12,173,703

GRESHAM'S INDIAN RATES are exceptionally Low, and no Debts are added to Policies, thus avoiding Complicated Tables.

Compare the Rates before Insuring elsewhere.

"One thing which the Gresham has in its favour is the wide area from which the business is drawn. In nearly every country on the Continent of Europe as well as in South Africa, this Office has for years occupied a high position, and with the resources which such a far-reaching organization places at its command, its possibilities are almost unlimited With one exception no other British Life Company has been able to record at so early a stage in its existence, the possession of an annual income exceeding one million sterling."—"Bankers' Magazine" (June, 1895).

Policies issued in Rupees and paid in Rupees.

Proposal Forms and full information may be had from the Undersigned.

Liberal Terms given to energetic Agents and Canvassers, who may apply to

CROFT, MODY AND CO.,
AGENTS, BOMBAY.

GEMMED RINGS.

AT present our Supply comprises the prettiest collection in the World of this form of ORNAMENT. The style of setting of a few is quite "ORIENTAL." The application of the term Oriental conveys an idea of crude workmanship to many minds; but we beg

BOMBAY BANK AND STOCK LIST.

BANKS.

	Shares.	Amount.	Paid-up.	Last Half-Yearly Divid.	Cash Rate.
INDIAN BANKS.		Rs.	Rs.	Rs.	
Bank of Bombay	20,000	500	all	10 pr. ct.	1,427½
Bank of Bengal	40,000	500	all	10 pr. ct.	1,305xd
Bank of Madras	10,000	500	all	10 pr. ct.	1,276
Commercial & Ld. Mge	10,000 / 15,000	100	100 / 75	10. p.c.	155
EXCHANGE BANKS.					
Agra	100,000	£10	all	5 pr. ct.	80
Chartered Bank ...	40,000	£20	£20	7 pr. ct.	£27
Hongkong and Shanghai Banking Corporation	80,000	$125	al	£1-5s.	£14 to 15
National Bank of India	40,000	£25	£12½	6 pr. ct.	300

SPINNING AND WEAVING COMPANIES.

				Half yearly	
Alliance	1,000	1,000	all	20	640
Anglo-Indian	1,345	100	100	Nil	45
Bellary S & W Co. Ld (Belgaum)	371	00	all	9 per ct.	28
Bombay United	900	1,000	1,000	dvd Rs.40	840xd
Bombay Cotton Manfg. Co	900	500	500	30	540
Bombay National Manfg. Co. L	600	1,000	1,000	...	720
Britannia Mills	1,000	1,000	1,000	Nil	460
Central India	1,000	500	500	60	1,580
China Mills Co Ld	800	1,000	1,000	dvd Rs.40	830
City of Bombay Mills	600	1,000	1,000	dvd Rs.40	1,050
Coimbatore S and W	1,000	100	100	...	110
Cumballa Weight Mills	600	500	500	25	700
Colaba Land & Mills	4,000	700	...	25 x Rs15	660
Coorla Mills	800	1,000	1,000	dvd Rs.50	850
Carrimbhoy Mill	800	1,000	1,000	40	830
David Mill	1,400	500	500	dvd Rs.35	555
Dhun Mills	1,000	1,000	1,000	30	435
Empress	2,100	500	500	dvd 25	585
Framjee Petit..	1,958	1,000	1,000	Nil	600
Hindustan	875	1,000	1,000	30	760
Hinguwala Mills	700	500	500	40	660
Howard and Bullough	1,800	500	500	25	700
Hyderabad	700	1,000	1,000	35	1,405
Imperial Cotton	900	500	500	dvd Rs.30	485
Indian Manfg.	900	1,000	1,000	50	1,280
Indo-China Manufacturing Co., Ld	700	1,000	1,000	dvd Rs.30	525
James Greaves	1,100	500	500	25	700
Jaffer Alli	900	500	500	Nil	225
Jamshed Manufacturing Co.	1,800	250	250	dvd Rs.10	225
Jeevraj Balloo	1,000	1,000	1,000	dvd Rs.50	1,105
Jubilee Mills Co., Ld	800	1,000	1,000	20	425
Khandelah	750	1,500	1,000	dvd Rs30	840
Khanjee Manfg. Co	400	250	250	Nil	900
Khatao Makanjee	1,000	1,000	1,000	dvd Rs45	850
Leopold	1,500	100	100	dvd Rs.10	255xd
Lord Reay Mfg.	445	1,000	1,000	30	900
Lakmidas Spinning & Weaving Co	1,000	1,000	1,000	dvd Rs.50	1,105
Madras United	358	1,000	1,000	100	3,375
Mahalaxmee	800	1,000	1,000	N	390
Mahboob Shah Mills (Gulburga)	3,400	500	500	15 pr ct	300
Manockjee M Petit	1,000	1,000	1,000	dv Rs100	2,725
Manazon	5,000	250	250	dvd Rs 6	161½
Morarji Goculdas	1,050	1,000	1,000	dvd Rs70	2,275
Mysore S & M Co Ld	4,000	£ 250 / £ 50	£ 250 / £ 50	dvd 4½	...
Madura Mills	7,779	100	100	Nil	par
National	500	1,000	1,000	Nil	110
New Great Eastern	1,400	1,000	1,000	Rs 20	535
Oriental	5,795	625	625	Rs 22½	460
Presidency Mills Co (Ld).	743	1,000	1,000	40	1,370
Queen Mills	950	1,000	1,000	dvd Rs50	750
Ripon Mills	600	1,000	1,000	dvd Rs60	1,130
Sassoon	1,500	1,000	1,000	dvd Rs80	1,300
Sholapore Mills	500	1,000	1,000	50	1,700
Soonderdas	750	1,000	1,000	dvd 50	890
Southern India	1,000	500	500	15	115
Southern Maharatta	1,212	250	250	dvRs 12½	380
Sun Mills, Ld	1,200	250	250	dvRs 12½	220xd
Star of India	1,000	1,000	1,000	Nil.	280
Swadeshi Mills.	475	500	500	dvd Rs15	650
Sassoon and Alliance	000	00	500	dvdRs30	750
Union Spinning					
Land Manufacturing Co.	900	1,000	1,000	50	460
nion Mills Ld	00	1,000	1,000	...	540
Usanshunker Lakhmishunker C Mill Co, Ld	900	500	900	15	500
Victoria Mills	550	1,000	1,000	Nil	375
Western India	1,200	1,000	1,000	35	780
Wadia Mills	1,000	1,000	1,000	...	20

RAILWAY COMPANIES.

				guar.	
G. I. P. Consolidated Stock	...	£100	all	5 p. c.	2
B. & C. I. R.	...	£ 18	...	0.	

PRESS COMPANIES.

				Yearly	
Akbar	200	1,250	1,250	75	1375
Albert Ginning Co	100	500	all	18 pr. ct.	450
Albert (Kurrachee)	200	1,100	1,100	Rs 80	1,125xd
Bellary	167	1,000	1,000	dvd 15 x	175
Bhownugger City Press & Manfg Co, Ltd	550	250	250	25	275
Bombay Cotton	4,000	125	125	dv Rs12½	162½
Breul's Cawnpore Press Co., Ld	500	200	200	14	165
Broach City Press Co., Ld	500	200	200	12	200
Colaba	1,000	1,880	dvd Rs15		320
East India	350	1,000	1,000	75	1,325
English Press and Manfg	400	200	...	dvd Rs 5	1174
Fort	150	8,500	500	25+80	1150
French	100	500	500	dvd Rs30	560
Harvey and Sabapathy	450	450	500	dvd Rs40	375
Hingoll Press Co., Ld	700	100	100	dvd Rs11	142½
Khanagaum	240	450	450	Rs40	500
Mahuva Press Co., Ld	300	200	all	15 pr. ct.	250
Mahimadpura Cotton G. and P. Co., Ld.	300	500	500	53	974
Mercantile	1,000	125	125	dvd Rs 4	95
Mofussil Co	3,125	400	400	Nil	390
Munmar M.	1,000	250	all	15	1824
New Berar	1,200	500	500	dvd Rs30	545
New Indian	4,000	125	125	dvd Rs 9	142
Prince of Wales	100	500	500	25	480
Sapapathy (Bellary)	500	500	75	20	480
Sassoon	300	500	500	20	585
Shal and Punjab Co	100	1,000	1,000	200	2,250
Shal	400	2,000	750	50	540
Sorab Woollen Mills	1,200	250	250	Nil	70
Surat City Press Co., Ld.	370	200	all	16	200
Volkart	...	1,000	10	dvd Rs65	1,19

MISCELLANEOUS.

				Yearly	
Alcock Ashdown	1,750	100	100	15	380
Back Bay Baths	500	50	50	7½ / 12	40
Badham Pile...	5,000	100	100	10	137
Bombay & Burma Trading Corporation...	1,000	2,500	1,500	300	5,125
Do. New Issue.	500	375	625	75	1,300
Bombay Ice Mfg. Co., Ld.	1,250	100	100	dvd 3	63
Bombay Land and Building Co., Ld.	400	500	500	5 pr. ct.	500
Bombay Flour Mill	720	500	500	50	1,400
Deccan Paper Mills	1,000		500	5 pr. ct.	250
Delhi and Northern India Flour Mills...	1,500	200	200	12	193
Delhi Cloth & General Mills Co., Ld.	2,800	250	250	8 pr. ct.	340
Indian Guarantee Surety Ship Assn ..	5,000	100	10	10 pr. ct.	17½
John Roberts & Co	1,500	100	100	10 pr. ct.	140
Kemp & Co....	4,000	200	175	21	352½
Kurrachee Landing	500	500	300	30	200
Maharastra Ice Manufacturing Co	3,500	100	100	Nil	...
Marcks & Co., Ld	4,000	100	100	dvd Rs15	152
Napier Hotel Co	2,600	100	100	9 pr. ct.	40
Napier Foundry	1,000	100	300	...	60
Oriental Govt. Security Life Insurance	5,000	200	50	10 pr. ct.	155
Phillips & Co., Ld	4,000	100	100	½	107
Port Canning Co	8,000	1,000	1,000	dvd Rs22	435
Soundy & Co..	1,000	100	100	9	50
Treacher & Co.	3,000	500	25	60	1,100
Thacker & Co.	1,500	100	100	7	125
Telephone Co.	9,200	25	100	dvd Rs1½	29

PRICES OF BULLION, &c.

English Gold	Rs.	25-12 Nom.
Gold Leaf	,,	25-15
Pekin, bar Gold, old	,,	26-3
Do. do. new	,,	25-1
Australia bar Gold	,,	25-8
Bombay bar Gold	,,	25-6
Sovereigns	,,	16-12
Do. Dimazos	,,	16-11
Silver ?	,,	28
1/2 Do.	,,	28-80

BOMBAY.

TO-DAY.

Prize-distribution, Fort High School, by Lord Sandhurst, Town Hall, 5-30 p.m.
Ordinaries, Bombay Extra Races.
Quadrille Party, Clover Club.
Tivoli Theatre: Hudson's Surprise Party, 9 p.m.

PRINCE'S DOCK.—The steamer Shirvaati and Kaveri entered the dock on Wednesday, and the steamer Manningtry yesterday.

VICTORIA DOCK.—The steamer Imperator entered the dock on Wednesday, and the steamers Marea and Oceanien yesterday.

POSTAL NOTICE.—Mails for Colombo, Singapore, Penang, and Hongkong, per extra s. s. Maria Valerie, will be closed at the General Post Office, at 10 a.m., to-morrow (Saturday).

A NEW BARRISTER.—Yesterday, at the High Court, before the Hon. Mr. Justice Candy, Mr. Jehangir Pestonjee, of Gray's Inn, made the usual declaration and was admitted a member of the Bombay Bar.

POLO.—There will be a game, this afternoon, at 4-45.

BOMBAY SAILING ASSOCIATION.—There will be a race to-morrow (Saturday) afternoon for ships' boats as usual. Entries close, at noon, on the day of the race.

ELPHINSTONE MIDDLE SCHOOL.—The next half-yearly entrance examination for the admission of boys into the Elphinstone Middle School (next to Small Causes Court), will be held on Tuesday next, and subsequent days.

A ZOROASTRIAN SERMON.—Ervad Sheriarji Dadabhai Bharucha, under the auspices of the Rahnumai Mazdayasnan Sabha, will deliver a public lecture on "The Fear of God," this evening, at 6 o'clock, on the verandah of the Dadysheth's Fire Temple, Baharkote.

RELIGIOUS LECTURES.—The following lectures to the English-speaking people of Bombay, on "The Needs of Man and their Fulfilment," will be delivered in the John Connon School (opposite the Queen's Statue), on the 23rd, 24th, and 25th instant:—Monday.—"Man's needs as felt by himself," by Lieut.-Col. Freeman, M. A. Tuesday.—"Remedies proposed by Man," by Lieut.-Col. Freeman, M. A. And Wednesday.—"God's Remedies as shown in Christianity," by the Rev. W. H. Dixon, M. A. Admission free, each day, at 6 p.m.

THE GOWALIA CIRCLE.—The president and members of the managing committee of this Institution have sent out invitations for an "Evening Party" on the occasion of their annual gathering, at 9 p.m., to-day, at the Hon. Mr. Justice Badrudin Tyebji's "Somerset House," Breach Candy, Cumballa. The Society was started two years ago with the object of promoting friendly intercourse amongst all classes, and encouraging educational effort by holding meetings for literary lectures and discussions.

ALLEGED ROBBERY FROM A SLEEPING GIRL.—Rowji Gunesh, a clerk, residing at Girgaum Road, reported to the police, on Wednesday morning, that on the night of the 11th instant, about 11 o'clock, his family retired to rest, and about 3 o'clock, on the following morning, his wife discovered the following ornaments missing from the person of his daughter, named Vitchela, aged eight:—Rupee gold bangles, valued at Rs. 150, a gold armlet, valued at Rs. 15, and two silver anklets, worth Rs. 35. A silver cup, valued at Rs. 10, was also found stolen from a table in the room. Complainant stated that he did not make the report to the police before, because a marriage ceremony was being performed in his house at the time.

SUICIDE OF A STUDENT.—An inquest was held, yesterday, by Mr. Turner, the coroner, at the Piquet Road, on view of the body of Gujanand Raghoba, aged eighteen years, a student in the St. Xavier's School, residing with his brother and mother, at Thakordwar Road. Deceased was a well-behaved boy, and although he had been suffering from cough, he attended the school regularly. On Tuesday afternoon, Gujanand returned home from the school, and after partaking of his meal, went out, without saying as to where he was going. As he did not return home until 10 o'clock at night, his brother went in search of him, but failed to find him anywhere. About noon, yesterday, the brother received information that a body of a man was found floating in the Nacoda Tank, on the Esplanade. He went to the tank and identified the body as that of his missing brother. The body was much decomposed, and there were no external marks of violence visible thereon. A verdict of suicide was returned by the jury.

FATAL RESULT OF EXCESSIVE DRINKING.—Mr. Allan F. Turner, the coroner, held an inquest, yesterday, at Sheik Boodhan Cumrooden Street, a bye-lane facing Bhendy Bazaar, Parel Road, regarding the death of a Parsee, named Merwanji Maneckji Gora, aged sixty, residing on the first floor of a house in that locality. The deceased was a salesman, and was a habitual drunkard. He had been living separately from his wife for the last twenty years. About 10 o'clock on the night of the 18th instant, Merwanji was seen return home dead drunk and lock himself in his room. About half-past 6 o'clock, yesterday morning, a Municipal sweeper saw deceased lying on his back in a sweeper's gully, immediately behind and beneath the window of the room occupied by deceased. There was a wound on the back of the head about three inches long. The sweeper informed the police, who went to the spot, and on an examination of the deceased found him to be dead and smelling of liquor. The police entered the room by forcing open the door, which was locked from inside, and examined the room, but could trace no mark of struggle. The height of the window to the pavement of the gully was fifteen feet. The jury on the evidence returned a verdict of accidental death.

DISMISSED FROM GOVERNMENT SERVICE.—Kazi Allahwarayo valad Khair Mahomed, late a Forest guard in the Sukkus Forest Division, Sind; also Mahomed valad Raje Sab, late peon in the Public Works Department at Dharwar, are declared incapable of serving Government again in any capacity.—"Bombay Government Gazette."

ALLEGED NEGLIGENCE OF THE B. B. AND C. I. RY. COMPANY.

(Before Mr. HORMUSJI DADABHOY, the Fourth Judge.)

DR. SHAMRAO NARAYEN VS. B. B. and C. I. Railway Company sued for recovery of Rs. 500, being the amount of damages, alleged to have been sustained by the plaintiff by reason of the negligence of the defendants or their servants. Mr. Balcrishna appeared for the plaintiff; while the defendants were represented by Mr. Bayley, of Messrs. Crawford and Company, solicitors.

The plaintiff by his particulars of claim, stated that he is a medical practitioner and is in charge of the Shunkersett Charitable Dispensary at Tardeo, and also of Virjivendas Madhowdas dispensary at Sion, and that he is a daily passenger by the defendants' Company and also by the G. I. P. Railway Company. He held a periodical ticket from Bombay to Dadur and Sion. On the morning of the 29th January last he joined a local train belonging to the defendants' Company, at the Churney Road Station and travelled as far as Dadur, where as soon as the train was stopped, the plaintiff was alighting from a second class compartment, when the train shunted for the purpose of taking water from the north-end of the down platform. By the sudden and unusual movement of the train, plaintiff said that he was knocked with great force against the carriage door, whereby his left eye was cut and was severely bruised, adding that the accident was due to the negligence of the defendants or their servants. The plaintiff stated that he by this accident, suffered both in body and mind, and was in consequence confined at home for two weeks. He had therefore suffered damages to the extent of Rs. 500 now sued for.

On behalf of the defendants Mr. Bayley denied that the plaintiff had been injured as alleged in his particulars. He contended that if plaintiff had sustained any injury, as alleged, it was due to his own negligence, and that there was no negligence whatsoever on the part of the Railway Company or their servants. Mr. Bayley also denied that the plaintiff sustained damages.

After hearing evidence of the plaintiff and without hearing defendants' witnesses, his Honour in dismissing the suit held that there was no negligence on the part of the defendants or their servants, and that plaintiff himself was to be blamed for the injury he had sustained as he had attempted to alight from the compartment in which he was travelling before the train had been actually brought to a standstill. The court therefore dismissed the suit and certified the cost of the defendants' solicitor.

HORSE IMPORTATIONS.

THE returns prepared at the Bombay Veterinary College, Parel, by Veterinary Major Mills, show that the following horses were imported into Bombay during the month of February last:—

	Horses.	Ponies.
Arabs	30	2
C. B's	7	6
Persians	33	0
English Thoroughbreds	2	0
Cape	2	0
Pegu	2	0
Cabuli	50	0
Walers	78	14

DR. MALONEY'S LAST OPEN-AIR DEMONSTRATION.

THE hearty cheers which greeted Dr. Maloney and his manager on Wednesday evening at the close of the 12th and last of the open-air demonstrations at the Electric Saloon, near the Victoria Terminus, were certainly warranted by the work they performed during the evening. Before five patients—all people of the poorest native class in Bombay, each guaranteed by a letter from a prominent citizen—were brought on to the platform for treatment, the manager, whose reception proved that he has made himself a cordial favourite with his audiences, in the course of brief address, said: The cases which they treated upon the platform were incurable cases, which had been dealt with by many methods of treatment, such as medicine galvanism, and baths. There were some people who would say that there was nothing new. He would grant that there was nothing new under the sun, but at the same time he claimed that Dr. Maloney's method was new to the medical profession, and if anyone asserted that they could do exactly the same, he would challenge him to come on the platform and do it. It mattered not who it might be; here was the gauntlet, let them pick it up. If they could do better than either Dr. Maloney or himself, they were more deeply versed in their profession than he or the Doctor. The challenge was also given to those who professed to be electricians—treated by electricity, and who thought they knew more than other people; and thus he challenged to show something of greater utility for helping and alleviating human suffering. So far there had been nothing discovered which gave such beneficial results as did electricity in nervous disorders. This applied to both sexes, and to those dear little ones whose parents knew best how much they loved them, and who from no fault of their own were afflicted with these diseases because it had pleased the Creator to make them come in that condition to serve his own purposes. He had not, however, prevented science from conferring some benefits on them, so that by skilful operation they might recover, or if not entirely cured, be partially relieved—and relief in suffering was a very great thing. Then, again, others had had the misfortune to become paralysed, blind, deaf, or afflicted with various diseases. These unfortunately were very numerous, and he contended that it was a most beneficent work in such cases to be able to effect either a radical cure or give even partial relief—relief which would make them think, after all, that there was something in life that made it worth living. There were some people under the impression that this method of utilising the powers of nature as a therapeutic agent was merely an adoptation of the ordinary methods, but it was not such as Galvanism, not baths, but something entirely new—something which stood unique in medical records, a fact which no medical man who had seen it used would dispute. And why? For the simple reason that they knew the method and were ready to certify that it was the only process that could be beneficially applied. This method to apply it properly required the operator to be not only of a very strong constitution, but to be a master of the profession of medical electricity. The man who practised it must know what strength and current would be beneficial to the patient and the disease from which he was suffering, and although it might sound paradoxical when he knew that he knew nothing, why? the answer was an obvious one. What was the use of all that knowledge unless the electrician understood the disease to diagnose the disease with which his patient was afflicted—unless he were a properly qualified professional man with thorough knowledge of the disease and able to tell how much current could be passed with safety into the system of the patient. Of what use were the wares of a man who kept a drug shop, but who did not understand the nature of the diseases he prescribed—how could he know what medicine to prescribe unless he could accurately diagnose the disease of his patient? But in regard to that he would give a better illustration. They had had some experience, not only of such quacks, but of the men and women who travelled round the country and advertised that they could cure all the diseases under the sun, diseases which only a duly qualified physician could cure or relieve; but they had only one ambition—that was to extort money, either from the rich or the poor—in a majority of cases from the poorer classes. No sensible person could look on electricity as quackery, more especially when it was applied by a properly qualified medical man. Dr. Maloney held very high medical diplomas, and the work he was doing was open to the inspection of anyone. In fact, his open-air experiments had been watched by a large number of well-known medical men of Bombay. He might point out that the enclosure in which the demonstrations had been given had cost for the twelve nights in which they had been carried on, no less than Rs. 2,500. Had those rupees been spent for nothing? Certainly not. For, if it had done nothing else, they had brought together some of the best people in Bombay who were interested in a method of treatment which gave relief to the sick and suffering around them, of whom 75 had been partially cured, and all of whom had been relieved. He begged to remind them that, although this was the concluding open-air demonstration, Dr. Maloney was not going to leave Bombay for some time, but that for the next three months and a-half he could be seen at his consulting rooms over the Old Oriental Bank buildings. (Cheers.)

Dr. Maloney, who was also warmly cheered, said: His manager was given a short ten minutes to speak, but they would witness that he would considerably transgress that quantity. This was the last night on which he would demonstrate in open-air saloon; he was very pleased that it had come to an end. It was the first time of any importance that he had spoken from an open-air platform, and he intended, if possible, that it should be the last. They were unable, unfortunately, to get a theatre or a hall for the number of nights they needed, and, therefore, he telegraphed to his manager to do the best he could, and he thought they would agree with him that he had done very well indeed. He must also compliment Mr. Dinshah Sorabji, the contractor, for the admirable manner in which he carried out the part of his business, and a word of praise must be also accorded to Mr. Dubash, who had acted so capably as their assistant, and also for the willing and intelligent manner in which he had interpreted a language which neither he (Dr. Maloney), nor his manager were permitted to speak. Continuing Dr. Maloney reiterated the remarks he had made at the previous lectures, viz., that having broken the rule of etiquette of the medical professions he has done so for reasons which appealed to his conscience. These reasons were the obtaining of an extension of the present system, which he considered the best in the world in use for medical purposes of the wonderful powers of electricity. He never spoke strongly on the necessity of Medical Act in India which would prevent people who had received no medical or surgical education whatever, from calling themselves doctors and asserted that a good Medical Act would form one of the foundations of that great plank of the advanced party in the world, who were urging the nationalization of health, a scheme by which no medical man or chemist would receive a fee, but by which the health of the nation would be made one of the first and principal objects of the civilised Government. He wished to be clearly understood that never would his lips be permitted to utter words of disrespect towards that noble profession, which held for him so many memories of loved teachers in the past and of comrades in that special study. He would impress upon his patients that as he stayed here so short that particularly in chronic cases he would like to have them under his supervision as long as possible without the idea of augmentation of fees, for in every case a stated sum was agreed on in the beginning and no diversion of this rule had been committed and patients attended to without increased expenses. In conclusion, he begged to thank them. (Cheers.)

The cases under treatment were now brought on. The first was that of a Brahmin, who had been deaf for six years, but who after ten minutes' treatment by Dr. Maloney was able to hear sufficiently well to obey the commands given him through the interpreter. The case which followed was also that of a man who had been deaf for four years, and was recommended by Mr. Ardeshir Framji, in whose employ the man was, was treated with similar results. General pity was excited by the third case—a little Hindu girl, four years old, who had been in helpless paralysis for the last two and a-half years of her short life. It was indeed a pathetic sight to see the tiny creature, who had laid so long on the bed of sickness, following father round the stage, and it need hardly be said that both the Doctor and his manager were warmly applauded. The fourth case was that of a Goanese woman, who suffered from acute pains in her ankles for three years, and to who was able after treatment by Dr. Maloney to walk off the platform without assistance, so did also an aged paralysed man, who was recommended by a prominent citizen of Bombay.

THE total number of deaths registered in Bombay during the week ending March 17 was 584, giving a death-rate of 34·61 per annum per thousand as against 30·37 the corresponding period of last year, and 31·44 the average over the past five years. Of the total number 35 died from fevers; 36, smallpox; 12, measles; 84, phthisis; 3, cholera; 47, diseases of the nervous system; 116, affections of the respiratory organs; 20, diarrhœa; 10, dysentery; 37, still-born; 44, old age and debility; 5, accident and violence. The classified list of death shows:—Jain, 23; Brahmin, 27; Lingaet, 1; Bhattia, 5; Hindu of other caste, 263; Hindu outcaste, 61; Mussalman 151; Parsee, 19; Jew, 7; Native Christian, 16; Eurasian, 5; European, 5; Chinese, 1. The total number of births was 339 as against 193 the corresponding period of last year, and 231 the average over the past five years.

THE ALBION MILK AND SULPHUR SOAP—Pure, Mild, and Emollient.—This essentially complexion Soap is most agreeable and beneficial in use, especially where the skin is sensitive, or has become roughened by exposure on land or sea. It never irritates, and hence with its soothing and pleasantly purifying endency is particulary valuable in hot climates. A luxury for the Toilet, and the Bath. Indispensable for Children. Creamy lathers, delicately perfumed. Sold by all Chemists Stores.

AN APPEAL AGAINST THE MUNICIPALITY.

SMALL CAUSES COURT.

(Before Mr. C. W. CHITTY, the Chief Judge.)

GOWSHWAMI SHRI Gunesham Lalji Shri Chimanlalji Maharaj vs. the Municipal Commissioner for the City of Bombay. Mr. Brown, of Messrs. Brown and Moir, appeared for the petitioner while the respondent was represented by Mr. Crawford, of Messrs. Crawford and Company.

His Honour, the Chief Judge, in delivering judgment, said: This is a petition under section 504 of the City of Bombay Municipal Act 1888 for the ascertainment of the amount of compensation which should be paid to the petitioner in respect of certain land belonging to him situated on the north side of the Bhuleshwar Road, which land has been taken up by the respondent for purposes of street improvement. There is now no dispute as to the area of the land 55·23 square yards, nor as to the date on which the respondent took possession, viz., on the 10th January 1895. The only question for my determination is what value should be put upon the land. The land is frontage land, facing the Bhuleshwar Road, close to the corner of Pinjrapole Street, and is admittedly of great value. The respondent has offered the petitioner Rs. 100 per square yard. The petitioner claims Rs. 295 per square yard. This latter value is founded on a report by Messrs. Gostling and Hewson. The basis of their valuation is the capitalised rental value of the building which might be created on the property less the probable cost of the building and certain other deductions. In this case numerous sales of land in the vicinity have been proved before me which supply a far more practical and reliable test of the market value of the land. I do not therefore propose to scrutinise the petitioner's valuation with any minuteness. At the same time I must deprecate in the strongest terms the recklessness with which valuations of this kind are laid before the court and sworn to by those who make them. I have had many such during the past four years, but this case is remarkable for the unusual inaccuracy in figures and the exorbitant nature of the demand. The bases of the petitioner's valuation is entirely faulty—so much so that his attorney endeavoured towards the close of the case, and during his reply, to lay before the court an amended statement, which, he said, would give a value to the land of Rs. 193 per square yard or nearly one hundred less than that claimed by the petitioner. That such a thing could be possible shows how unreliable this mode of valuation is. Indeed, the Court of Appeal has expressly laid down that such a mode should not be adopted where a more practical test is available. Here, as I have said, numerous sales have been proved, which I shall proceed to enumerate and discuss. I have evidence before me of the sales of eight properties in the Bhuleshwar Road, in more or less close proximity to the land in question. It is generally admitted that the nearer the land is to the Bhuleshwar tank and the temples the more valuable it becomes. Three of these eight properties are to the west or further from the tank, and five to the east or nearer to the tank than the petitioner's property. The first property is that marked "B" on tracing No. 1. This property consists of some sixteen hundred square yards, and was sold for Rs. 59,570, i. e. at Rs 37 per square yard. There was a building on the land, which has since been pulled down. The date of the sale was 14th September 1894. The next property is marked "C" on tracing No. 1. This property changed hands on the 1st November 1893, when 241 square yards were sold for Rs. 24,000. There was a substantial building on the property which must be allowed for. The price with the building is close upon Rs. 100 per square yard. We then come to the property marked "D" on the tracing No 1. Here on the 19th July 1894, 290 square yards were sold for Rs. 30,500, i.e., at Rs. 125 per square yard, but allowance must be made for a substantial building on the property. Next on the east of the property in question we have the property marked "E." This is a most important piece of evidence. This land is vacant land, used as a firewood depot, and was sold by Mr. L. N. Banaji as receiver on the 29th July, 1895, at 403 square yards for Rs. 43,300 or about Rs. 108 per square yard. Mr. Brown tried to make out that it was in effect a forced sale, and that the adjoining properties possessed easements of light and air over it, but neither of these objections were proved. The next property "F" was sold on the 5th April 1892; 182 square yards for Rs. 25,000, i.e. at Rs. 137 per square yard. In this case there was a substantial building which must be allowed for. Property "G," was sold by auction for Rs. 40,500. The area is 193 square yards, which would give Rs. 209 per square yard, but in this case also allowance must be made for a substantial building of four storeys. The date of this sale is not proved, but it was within the last three or four years. Property "H," changed hands on the 11th January, 1896, when 115 square yards were sold for Rs. 14,000, or Rs. 121 per square yard. Here also there is a substantial building to be allowed for. The last of the eight properties is "I." Here in 1890, 530 or 540 square yards were sold for Rs. 42,500, i. e. about Rs. 80 per square yard. There was an old building on the property which was pulled down. I am of opinion that these eight sales form an excellent criterion as to the value of land in this immediate neighbourhood. At the same time it must be remembered that in all these cases the properties consisted of more or less narrow strips of land extending far back and with comparatively small frontages to the main street, while the land in question is frontaged land, pure and simple. I have also very definite evidence as to the increase or decrease in the price of land, but apparently it has risen slightly in the past five or six years. The allowance for the buildings must be more or less guess-work. I am not prepared to take in any way as mathematically accurate the values deduced by Mr. Pundlick. I am inclined to think that his rates per cubic foot are somewhat too high. Besides these eight properties, evidence was given of various instances of set-back. These do not, for the reasons expressed by the present Chief Justice in his judgment in Munji Khetsey's case, form a reliable guide, and I shall not therefore take them into consideration seriatim. One, however, is an important case, and should be dealt with, hat is, the sale of land situate at the corner of Bhuleshwar Road and Pinjrapole Street, which was sold by Mr. Mooljl Bhowanidas Barbhaya to the Municipality at Rs. 93 per square yard. This was as long ago as 1887, and no doubt, as a sale to the Municipality by one who was at the time a member of the Corporation, would not form a valuable guide, but it is proved before me that Mr. Mooljl had himself bought it a few months before by private contract at precisely the same figure. This land is somewhat more favourably situate than the petitioner's land, having a front age on two streets. At the same time allowance must be made for the probable increase in value of land since 1887. On the other hand, it was to Mr. Mooljl's interest to sell it to the Municipality, as it has thereby materially improved his other properties, which lay to the rear and which has not a good entrance from the road. Taking all the evidence into consideration, and making allowances so far as possible with accuracy, I think that the petitioner will be amply compensated to, if I award him Rs. 125 per square yard for the land in question. The award will be that the respondent pay to the petitioner Rs. 3,027-9 as the value of the land, and Rs. 315, the admitted value of the wall and stones, making together Rs. 6,942-9, and interest thereon at 6 per cent. per annum from the 10th January, 1895, to the day of payment. This amount is somewhat in excess of that offered by the respondent. But I must mark my disapproval of the exorbitant demand of the petitioner, and I therefore order him to bear the cost of this appeal and also to pay to the respondent Rs. 90 as professional costs, the amount of costs to be deducted from the amount of the award.

DIVINE SERVICE.

FRIDAY, MARCH 20.
SAINT THOMAS' CATHEDRAL.
3-30 p.m.—Service of Penitence and Address by the Rev Father Kershaw, S. S. J. E.

CHRIST CHURCH, BYCULLA.
8 p.m.—Litany and Sermon by the Rev. Archdeacon.

IT is quite painful to find how the progress of science and civilisation necessitates the wholesale revision of our old saws and sayings. Thus, to take one example, it is quite unmeaning to say of any one who displays unwonted agility that he "runs like a lamplighter," since the modern lamplighter, in dispensing with a ladder, requires no special nimbleness or turn of speed for the discharge of his duties. But it is not science alone that forces us to remodel our proverbs: the vagaries of nature also constrain us to reconsider many a situation on which our forefathers pronounced a hard-and-fast judgment. In the days of our youth we were always told that "a green Christmas makes a fat churchyard." Well, we have had a remarkably green Christmas, and what is the result? Why, that a firm of undertakers actually declared last week before Judge Bacon that their occupation was almost gone, owing to the abnormal geniality of the season. "Why," they are reported to have exclaimed, "the season is so mild that the death-rate is going down like wildfire, and we undertakers haven't got anything to do except to make coffins for ourselves, which is not a profitable occupation, your Honour."

ADVICE TO MOTHERS.—Are you broken in your rest by a sick child suffering with the pain of cutting teeth? Go at once to a Chemist and get a bottle of Mrs. Winslow's Soothing Syrup. It will relieve the poor sufferer immediately. It is perfectly harmless and pleasant to the taste, it produces natural quiet sleep by relieving the child from pain, and the little cherub awakes "as bright as a button." It soothes the child, it softens the gums, allay all pains, relieves wind, regulates the bowels, and is the best known remedy for Dysentery and Diarrhœa, whether arising from teething or other

SALES BY AUCTION.

CRAWFORD AND COMPANY,
No. 7, MARINE STREET.

BONA-FIDE SALE.

TO-MORROW, SATURDAY, the 21st instant, at 1 p. m., Messrs. CRAWFORD ann Co. are instructed to sell by Public Auction at Boyd's Ice Factory, Frere Road, Mody Bay, the valuable and handsome French-polished black wood and teak wood household furniture by Wimbridge, Roberts, and McKenzie, rich glass and crockery ware, a first-rate full-sized mahogany slate billard table by Thurston, with improved cushions by John Roberts, with balls, cues, lamps, etc., nearly new victoria, young bay Arab horse, harness, wind-proof lamps, table ornaments, etc., the property of J. T. BOYD, Esq.

Catalogues are published, and the property is on view.

SALE OF VALUABLE UPPER-STOREYED HOUSE IN CHURCH STREET, MAZAGON.

Under instructions from the executrix of the will of the late Mr. F. C. Rodrigues, Messrs. CRAWFORD and Co. will sell by Public Auction on the premises TO-MORROW, SATURDAY, the 21st instant, at 4 p.m., the undermentioned valuable landed property, viz.:—

All that piece or parcel of Government land or ground, with the substantial upper-storeyed dwelling-house standing thereon, situated in Church Street, Mazagon, in the Island of Bombay, containing by admeasurement 133 square yards and three-ninths of a square yard or thereabouts, registered by the Collector of Land Revenue under Collector's new No. 11555 and new survey No. 352 and assessed by the Municipality under Ward No. 6822 and Street No. 47, and bounded on the north by the aforesaid Church Street, on the south by the Dolker Street, on the east by the property of Miss Rodrick, and on the south by the property of Mr. Gonsalves.

For further particulars and conditions of sale application may be made to the undersigned.

BONA-FIDE SALE.

Under instructions from the executrix of the will of the late Mr. P. C. Rodrigues, Messrs. CRAWFORD and Co. will sell by Public Auction, on SUNDAY the 22nd inst., at 1 p.m., at Church Street, Mazagon, the very valuable black and teak-wood household furniture by Roberts and Beniamin, plateware, crockery and glassware, sweet-toned ebonized cottage pianforte by Soundy and Co., majolica, Statuma, and parian table ornaments, Ditmar's lamps, Singer's hand-sewing machine, books, pier glasses, marble clock pictures, a handsome victoria made to order by Lawrence and Sons, a powerful and handsome bay waler, set of harness, &c.

Catalogues are published and the property is on view.

WEEKLY AUCTION SALE.

On MONDAY, the 23rd instant, at 2 p.m., Messrs. CRAWFORD & Co. will sell by Public Aution at their Rooms, a quantity, of grey, white, and coloured piece-goods, and the following:—

A few articles of household furniture consisting of drawing-room, dressing, and washhand tables, drawing room sofas and chairs, campcot, wardrobe, clothes press, &c.
6 cases champagne in quarts and pints
10 barrels stout in quarts
On account of the concerned—
2 cases pure asbestos packing from ¼" to 1"
2 " Asbetos soap stone packing from ¼" to 1"
By order of the concerned, and on account and at the risk of Khakheebhoy Pudumeer, ex Baris—
K P S S R A P—½—3 cases glassware,
Ex s.s. Leander.
798—1 cask earthenware.
799—800—2 cases glassware.
By order of Messrs. E. D. Sassoon & Co. and on account of suppliers at Calcutta—
30 bales bundling twine.

AT 2 P.M.

1 handsome light victoria.
1 second-hand double-seated brougham.
1 strong serviceable landau.
1 fresh bay Arab horse, 4-23, four years old, believed to be sound.
By order of the executors of the will of the late Mr. Vasanjee Nandjee—
1 English-built double C-spring barouche, suitable for a pair of horses.
1 English-built wagonette, suitable for a pair of horses.
1 English-built landau by W. Cole, Kensington.
And any other carriages and horses which may be offered.

On WEDNESDAY, the 25th instant, at 1 p.m., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction, at "Rydal Mount," Mount Pleasant Road, Malabar Hill, (near the Telegraph Office), the very valuable and handsome substantial-made household furniture by Roberts and others, best plated ware, rich crockery, Treacher's glassware, a first-rate full-size mahogany slate billiard table by John Roberts, with balls, cues, marking board and six-light, solid brass screened Hink's lamps, a sweet-toned walnutwood cottage pianoforte by Septimus Tolkien, London, Hink's and Ditmar's lamps, rich table ornaments, large size library press made to order, one English victoria with movable coach box and bank seat by Windower, one handsome large retriever dog, English large safe, etc. the property of RUSTOM SORABJEE POWWALLA, Esq.

Catalogues will be published and the property will be on view four days before the sale.

On THURSDAY, the 26th inst., at 1 p.m., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction at "Marlie Hall," Middle Colaba, opposite the Sassoon Dock, the very valuable and handsome neat made blackwood and teakwood household furniture, of the latest design, best plateware, rich crockery and glassware, a sweet-toned mahogany Bond pianoforte, by John Broadwood and Sons, rich table ornaments, Hink's and Ditmar's lamps, pictures, Brussels and Persian carpets, Hink's and Ditmar's table and hanging kerosine lamps, a large collection of choice and rare plants in tubs and pots, &c., the property of J. MORRIS, Esq., proceeding home.

Catalogues will be published and the property will be on view four days before the sale.

CRAWFORD & Co.

Bombay, 20th March, 1896.

BENNETT AND COMPANY,
No. 22, APOLLO STREET.

TO-MORROW, SATURDAY, the 21st instant, at 11 a. m. Messrs. BENNETT and Co. will sell by Public Auction at No. 2, Dalal Street, Fort, near Share Bazaar, in the godowns, of Messrs. M. Mody and Co., on account of Insurance Companies concerned—

A large lot of Army and Navy Co-operative Society's Stores, damaged by fire and water.

BONA-FIDE SALE.

Auction Sale of Valuable Table and hanging Lamps, Bamboo Art Furniture, &c.

TO-MORROW, SATURDAY, the 21st instant, at 2 p. m., Messrs. BENNETT and Co. are instructed to sell by Public Auction at their Rooms, No. 22, Apollo Street, Fort, the surplus stock-in-trade of Mr. R. Ditmar, consisting of table hanging wall andbal lamps of various patterns, elegant floor telescopic lamps, bamboo art furniture, polished iron lamp tables, &c., &c.

The above is on view.

TO-MORROW, SATURDAY, the 21st inst., Messrs. BENNETT and Co. will sell by Public Auction at their Rooms a quantity of grey and coloured piece-goods:—

AT 1-30 P.M.

1 handsome strong victoria in very good order.
1 second-hand strong glass-fronted circular brougham.
1 handsome chestnut pony, 13-2, 6 years, quiet to ride and drive.
1 C. B. mare 'Judy,' about 14 hands, winner first prize-jumping at sports meeting October last, also at last Horse Show, fast in harness, believed sound.
1 grey Arab horse 14-1½ 5 years, going in harness and saddle very quiet.
1 hands ine strong-built mail-phaeton in very good order.
The property of a gentleman proceeding to Europe—
1 handsome strong-built boat-shaped landau nearly new, with a powerful chestnut Hungarian horse, 9 years old, and harness.

AUCTION SALE OF VALUABLE LANDED PROPERTY AT MODYKHANA STREET, FORT.

TO-MORROW, SATURDAY, the 21st inst., at 4 p. m., Messrs. BENNETT & Co will sell by Public Auction on the premises, by order of Thacker Tricamdas Mochloe and others, trustees of the estate and effects of the late Kanjee Khetsey, the mortgagees, and on account and risk of Lalvahu, wife of Asar Purshotom, the mortogagers, the following landed property:—

Firstly—All that piece of land or ground, containing about 284 square yards, with the messuage, tenement, or dwelling-house situate at Modykhana-street, in the sub-district of Fort, assessed by the Collector of Land Revenue under old No. 732 for quit and ground rent, and old No. 108 for pension and tax, and is assessed by the Municipality under Ward Nos. 1970-71, Street Nos. 98-100, Mint-road, and bounded as follows:—On the east by Rampart Row, on the west by Modykhana-Street, on the north by the property of Pitamber Narayen, and on the south by the house secondly hereinafter described.

Secondly—All that piece of land, admeasuring about 109 square yards, situate at Modikhana Street, in the sub-district of Fort, assessed by the Collector of Land Revenue under old No. 733 for quit and ground rent, and assessed by the Municipality under Nos. 1970-71, and Street Nos. 98-100, Mint-road, Street Nos. 171-174-175, Medi-street, and is bounded as follows:—On the east by the Rampart Row, on the west by the said Modikhana Street, on the north by the house firstly hereinbefore described, and on the south by the property of Ramjee Chatoor, and the said two properties are now in the occupation of the tenants of the mortgagors.

For further particulars and conditions of sale application may be made to the undersigned.

On MONDAY, the 23rd instant, at 1 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction at Davar Hall, Breach Candy Road, valuable and handsome teak and blackwood, French-polished household furniture, plated glass and crockery ware, 12 and 18 lights hanging chandeliers, 1-2 and 4 lights hanging kerosine lamps, very rich Brussels carpets, fancy majolica table ornaments, one very handsome gilt drawing-room suite, gilt clocks, &c., the property of a gentleman.

Catalogues are published and the property is on view.

On WEDNESDAY, the 25th inst., next, at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction at Victoria Cross Road, Byculla, very valuable and handsome teak and blackwood French polished household furniture by Wimbridge, Bobee and others, best plated ware, rich crockery and glassware, handsome China and Japanese vases, a first-rate mahogany grand square pianaforte by Schiedmayer and Soehne, a mahogany harmonium with 14 stops, rich Brussels and Persian carpets, Hink's and Ditmar's table and hanging kerosine lamps, a large collection of choice and rare plants in tubs and pots, &c., the property of W. N. SHILSTONE, Esq.

Catalogues are published, and the property is on view.

N. B.—The plants will be sold at 7-30 a.m., the same day.

On THURSDAY, the 26th inst., at 1 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction at Apollo Street, Fort, opposite to the Share Bazaar (where the whole of the kit has been removed for sale) very valuable and handsome substantial-made household furniture (made to order), best plateware, very rich crockery and glassware, a large collection of Indian curiosities, very rare marble parian and alabaster figures and table ornaments, 1, 2, and 10 lights hanging argand lamps fitted with kerosine burners, handsome large size English pier glasses in gilt frames, large size musical boxes, playing Hindustani tunes, English clocks striking hours and half hours, real oil paintings in gilt frames, marble and Japanese flower pots, fancy toys, &c., the property of NANAYEN RAGOBA, Esq., proceeding to Indore.

Catalogues are published and the property is on view.

BENNETT & Co.

Bombay, 20th March, 1896.

THE INDIAN RAILWAY GUIDE.—An indispensable Book for Travellers in India and the East, Contains the Special Time and Fare Tables of all the Indian Railway Companies, the Steamer Routes in India, and the Eastern Seas, and other useful information. Price 8 Annas. Coloured Map of India revised from Official sources. To be had at the "Bombay Gazette" Office, and at all Book sellers and Railway Terminus.

DR. U. L. DESAI, B.S., M.E., Vict., England, M.D. Belge,

SPECIALIST ON DISEASES OF THE BRAIN AND NERVOUS SYSTEM,

TREATS all forms of Mental Diseases (Madness, &c.) Epilepsy, Vertigo, Insomnia, (sleeplessness), Hysteria, Chorea, and Paralysis of Cerebral or Spinal Origin.

Hours of Consultation, from 1 to 5 p.m., at 15, Apollo Street Residence: Sagar Mehel, No. 3, Walkeshwar Road.

JULIUS BLUTHNER LEIPZIG.

THE BLUTHNER PIANOFORTES ARE THE MOST PERFECT PIANOS IN THE WORLD.

THESE Pianos are specially built to withstand the Climate of India, the wood used being solid and the most seasoned, while a solid Iron frame extends over the wrest block.

Though LOW PRICED, these HIGH-CLASS instruments stand HIGHEST in the estimation on Western Civilization. The Factory is the largest in Europe, manufacturing no less than 3,000 Pianos every year, or one Piano in every working hour of the day.

These Pianos have also a grand reputation for EXCEPTIONAL SWEETNESS and RICHNESS of tone, their perfect and never-failing mechanism, delicacy of touch, and the length of time they keep in tune, which is twice or thrice as long as any other Pianos, is an important advantage to Mofussil Residents.

JULIUS BLUTHNER is the "Holder of 15 Patents" and "Distinctions." Their Aliquot Pianoforte has been patented throughout Europe and America.

Pianos by the above maker are received monthly by the SOLE AGENTS, and they are offered at Manufacturer's Prices "plus" freight.

The Sole Agents invite Inspection of these superbly Grand, Rich and Brilliant-toned Pianofortes.

SOLE AGENTS IN INDIA AND BURMAH,

MARCKS & CO., LD.,

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SUB-AGENTS: Messrs. BEVAN & Co., Calcutta.

DR. F. B. SEERVAI,

SURGEON DENTIST,

No. 3. HORNBY ROW,

Opposite the Bombay General Post Office.

HOTEL CECIL,

LONDON, ENGLAND.

THIS MAGNIFICENT HOTEL situate in the very best part of London, overlooking the beautiful Gardens of the Thames Embankment, contains

700 BEDROOMS, 200 SITTING ROOMS,

And the finest suites of PRIVATE AND PUBLIC ROOMS IN EUROPE.

WILL BE OPENED about 30th April, 1896.

G. P. BERTINI, Manager.

DR. N. H. GHEESTA,

American Dentist,

No. 5-67, ESPLANADE ROAD.

TEETH WITHOUT PLATES

BY means of the Gold Bridge system I now insert Artificial Teeth without Plates, which take up no more room in the Mouth than natural Teeth, and are thoroughly Reliable and Serviceable.

R. SCOTT & CO., M. R. C. V. S.,

GIRGAUM VETERINARY AND COMMISSION STABLES.

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CHARGERS, Polo Ponies, Hacks and Carriage Horses Selected for local and Up-country constituents. Horses shod on the most approved principles under Personal Supervision.

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NOTES.

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SALES BY AUCTION.

MEHRJEE, JOHNSTON & Co.,
No. 4, FORBES & MEDOWS STREETS, FORT.

SALE OF UNCLAIMED BOOKS, OBLITERATED FOREIGN STAMPS, GREY JACCONETS, (PIECE-GOODS), WATCH, &c.

By order of the Postmaster-General, Bombay, Messrs. MEHRJEE, JOHNSTON and Co. will sell by Public Auction THIS DAY, FRIDAY, the 20th instant, at 2 p.m., their Sale Rooms, No. 4 Forbes and Medows Streets, Fort, the contents of book packets, parcels, &c., remained unclaimed in the Dead Letter Office beyond the prescribed time, consisting of books and periodicals, foreign used-stamps, plated belt, scent, samples, silk handkerchiefs.

Also by order of the Chief Presidency Magistrate consisting of metal watch, old clothes, groundnuts, turmeric, &c.

Also by order of C. A. Turner, Esq., Official Assignee, H. C., and in re Callianjee Ramjee an insolvent, consisting of a quanty and two bales of grey piece-goods, jacconets, &c., empty mehta boxes, stools, pictures, &c.

MEHRJEE, JOHNSTON & Co

Bombay, 20th March, 1896.

MENESSE AND COMPANY,
No. 35, HUMMUM STREET.

AUCTION SALE OF RICE AND TEA.

Messrs. MENESSE and Co. have received instructions from Messrs Mackinnon, Mackenzie and Co., to sell by Public Auction on TUESDAY, the 24th instant, at 3-30 p.m., in the B. I. S. N. Company's godowns, at Carnac Bunder, on account and at the risk of the concerned and with the consent of the Official Assignee, the following goods:—

ex. s. s. "Landaura."

576 bags rice.
341 packets rice.
116 chests tea.

ex. s. s. "Roma."

684 bags rice.

ex. s. s. "Viraw a."

690 bags rice.

The above will be sold in lots to suit purchasers.

MENESSE & Co.

Bombay, 20th March, 1896.

COMMERCIAL INTELLIGENCE

THURSDAY EVENING, MARCH 19.

At the weekly biddings for Indian Council Bills in London yesterday only 32½ lakhs, out of the 60 lakhs offered, were allotted at 1s. 2d., of which Bombay took 32 lakhs, and the other Presidencies the small balance, the rate obtained showing a decline of ¼d. from the previous Wednesday's regular allotment price, and no extra sales having been made in the interval. There were also no extra allotments made yesterday. It is announced that 60 lakhs will be allotted again next week. The Exchange Banks' buying rate in London on India at 30 days' sight remained at 1s. 2 3-8d.

A further decline of 3-16 per cent. took place in the price of Consols in London yesterday, at 109¼; and Indian Sterling Loan was ¼ per cent. lower, at 119¼. Three and a-half Rupee Securities were ¼ per cent. lower, at £64¼d. The price of Bar Silver declined 1-16d., say, to 31 3-8d. per oz.; but in New York the metal was unchanged in value at 68⅝ cents per oz., with demand Exchange on London unaltered; Paris Exchange on London was ¼ per cent. lower, at 101¼ ex-coupon; Paris Exchange on London being unchanged at fcs. 25·22. The price of Brazgiers' Copper in London declined 10s., to £53 per ton.

Yellow Ferozepore Rapeseed was quoted yesterday at 36½s. per 416 lbs., sellers, April-May shipment to Havre, Antwerp, and Dunkirk, tone of the market easier; Yellow Cawnpore Rapeseed, at 35s. sellers, per 416lbs., same shipment to the same ports, market easier, and Linseed at 35 1-8d. per 416lbs., business done, April-May shipment to Amsterdam, market easier.

An advance of 1-16d. per lb. to last Saturday's quotations of 4 13-32d. took place in the price of spot Mid.-American Cotton in Liverpool yesterday; and Arrivals were higher to the same extent in all positions except the most distant in which the advance was only 3-64d. the extreme quotations being 4 19-64d. for March deliveries and 4 15-64d. for July-August. The market closed firm; Surats quiet; and Arrivals steady, the day's Sales having been 10,000 bales, inclusive of 200 East Indians. The day's Imports were 9,000 bales. The Manchester market was quiet but steady.

Cotton in New York advanced yesterday 1-8 cent, to 8 cents per oz., and Futures for June were 13 points higher, at 7·79 cents. The Receipts at the U. S. Ports were 10,000 bales; and the following comparison is now shown between the present season's figures, and those in the two previous years for the same time:—

	1896.	1895.	1894.
Wednesday's Receipts	10,000	17,000	7,000
Four days' do.	45,000	74,000	36,000
Since 1st Sept. 1895	4,72,2000	7,116,000	5,369,000

Our local Cotton market has been steady to-day at an advance of Re. 1 to Rs. 2 per candy. Exporters have taken much more than of late, their purchases summing up 3,000 bales, consisting of 1,300 Dholleras, at Rs. 185-95; 800 Bengal, at Rs. 155-73; 300 Oomrawuttees, at Rs. 195; and 200 each of Akola, at Rs. 178½; Broach, at Rs. 206; and Khundwa, at Rs. 185; while the Mills have taken only 600 bales, made up of 300 Dhulia, at Rs. 170; 200 Khangaum, at Rs. 180; and 100 Miraj, at Rs. 200 per candy.

WHEAT and SEEDS have both been steady markets to-day, with a moderate business passing for shippers' account; but prices in both have shown no movement.

The Receipts of Produce into Bombay yesterday were as follows:—

Cotton	8,754 bales.
Wheat	8,810 cwts.
Linseed	21,267 "
Rapeseed	1,815 "
Gingellyseed	1,731 "
Groundnuts	5,058 "
Castorseed	1,100 "
Rice	18,047 "

FREIGHTS remained extremely dull, and are again 6d. to 1s. per ton lower than yesterday in all positions; but even at this reduction there are hardly any takers of tonnage. Rates for immediate shipment are offering freely but are almost unplaceable.

EXCHANGE opened weak, with quotations nominal at 1s. 2 3-8d. In Bank Telegraphic and Demand, and 1s. 2¼d. for three months' sight Cridits; but a scramble setting in early to buy Bank Paper, on receipt of news of the result of Council drawings this week, the market rapidly gave way, a considerable business being reported both ways, the market closing weak as follows:—

Bank Bills on Demand	1s. 2 5-16 to 9-32d.	per rupee
Do. Telegraphic	1s. 2 5-16 to 9-32d.	"
Do. 3 months' sight	1s. 2 5-16d.	"
Credits do.	1s. 2 13-32d.	"
Francs do.	1·51¼	"

GOVERNMENT PAPER opened 1-16 to 1-8 per cent. lower than yesterday evening's quotations, and remained at 108 for Money and Account during the day, but recovering 1-16 per cent. at the close, when 108 1-16 was quoted in both positions.

SHARES have been quiet to-day, but prices generally are steady at our previous quotations. The only changes in our list this evening being a decline of Rs. 15, in Morarji Goculdass Mill shares, of Rs. 10 each in Indian Manufacturing, Sassoon and Alliance, and Hyderabad; of Rs. 5 each in Hindustan, Mahaluxmee, and Manockjee Petit; and an advance of Rs. 10, each in Central India, and Sassoon; and of Rs. 5, in Currimbhoy.

[REUTER'S TELEGRAMS.]

COMMERCIAL AND FINANCIAL NEWS.

LONDON, MARCH 18.

The Liverpool Cotton Market closed firm. Surats quiet.
Good Dhollera 3 9-16
The Manchester market has been quiet but steady.
2½ per cent. Consols 109⅛
3 per cent. Rentes 101½
3½ per cent. Sterling Loan 119½
3½ per cent. Rupee Paper 64 3-4
Bar Silver 31 3-8

STEAMER MOVEMENTS.

SUEZ, MARCH 18.

The Clan Line steamer Clan Mackenzie from Calcutta, Madras and Colombo arrived here this morning.

LONDON, MARCH 18.

The Clan Line steamer Clan Buchanan arrived here yesterday evening.

PORT SAID, MARCH 18.

The Hall Line steamer Eden Hall left here this morning.

The B. I. S. N. Company's steamer Rewa left here this afternoon.

SINGAPORE, MARCH 19.

The Florio-Rubattino Company's steamer Bisagno from Bombay, arrived this morning.

TELEGRAPHIC LINE REPORT.

MARCH 19.

STATE OF INTERNATIONAL COMMUNICATION.

GREAT BRITAIN.—Via Teheran perfect. Via Turkey, interrupted. Via Suez, perfect.

CONTINENT OF EUROPE.—Via Teheran, perfect. Via Turkey, interrupted. Via Suez, perfect.

AMERICA.—Via Brest, perfect. Via Valentia, perfect. Via Direct Cable, perfect.

AUSTRALIA.—Via Penang, perfect. Via Amoor, perfect.

CHINA.—Via Penang, perfect. Via Amoor, perfect. Via Bhamo, perfect.

AFRICA.—Via Aden, interrupted. Via Cadiz-Teneriffe, perfect. Via Lisbon St. Vincent, perfect.
Aden. Zanzibar Cable interrupted.
Turkish route interrupted beyond Busreh.

FOREIGN TELEGRAPHIC SERVICE.

Latest dates of foreign messages, received at Bombay from the United Kingdom during the 24 hours ending at 8 p.m. of the 19th March, 1896.

(Difference in Longitude allowed for.)

Via.	Latest Dates. D.	H.	M.	Time occupied in transmission. Hours.	Minutes.
Turkey	...	...	...	...	...
Teheran	19	2	26 p.m.	...	16
Suez	19	2	55 p.m.	...	4

Time occupied in the transmission of messages to Bombay during the 24 hours ending 8 p.m. of 19th March, 1896.

	Maximum Time. H.	M.	Minimum Time. H.	M.
From Calcutta	1	47	...	1
" Karachi	..	22	...	1
" Madras	...	39	...	1

DOMESTIC OCCURRENCES.

THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

OTHER PRESIDENCIES.

BIRTH.

COLLINS—March 17, at Naduvaram, the Nilgiris, the wife of Edward Collins, Superintendent, Government Cinchona Plantations, of a son.

DEATHS.

DEMPSEY—March 6, at Jamalpur, E. I. R, of pneumonia, Thomas J Dempsey, aged 29 years.

REEVES—At Pathankote, of pneumonia, the infant son of H. E. and R. Reeves, aged two months and six days, deeply regretted.

The Bombay Gazette

FRIDAY, MARCH 20, 1896.

MORE than four months ago, in a review of the financial situation, we ventured on various predictions in regard to next year's Budget, which are shown by the statements contained in Sir James Westland's speech, yesterday, to have been singularly accurate. We then said that exchange would continue to make slow but steady advance during the year, and that this would obviate the necessity for a loan to meet the cost of the Chitral expedition. We added that it was probable that a loan would be raised for the purpose of railway construction, and we subsequently intimated that the loan would probably be one of either four or five crores. The Budget statement shows that the former sum has been considered sufficient for the purpose. The expenditure on capital account for railways during the twelve months now closing will be nearly five crores and thirty-eight lakhs, and in the forthcoming year it will be seven crores and twenty-seven lakhs. To these amounts have to be added advances of one crore and fifteen lakhs to the Indian Midland Company, and of ten lakhs to the Bengal-Nagpur line, for outlay on railway construction as well as expenditure from their own funds of companies guaranteed or assisted by Government. The total Government grants and advances for construction purposes will be seven crores and forty lakhs, the difference between this sum and the four crores of the new loan being made up by a reduction of the cash balances in India by two crores and forty-four lakhs. Sir James Westland is very reticent in regard to the new loan, and does not give the slightest indication of the rate at which it will be raised. He would no doubt have done so if it had been intended to adopt the rate at which the converted debt of the Imperial exchequer now stands. But the Finance Minister is naturally desirous to obtain the money at a lower rate of interest if possible, and there can be little doubt but that an attempt will be made to obtain the money at three per cent., more especially as during the period of the year when these debts are invariably contracted, money will be even more abundant than it is at present. In this connection Sir James Westland stated that Government will require a minimum cash balance of between eight and nine crores distributed over the Treasuries in India, and there can be no doubt that before the loan is issued powers will be taken to increase the currency reserve by two crores, which, as we intimated some time ago, will be invested in the new loan. This arrangement will prevent the two crores of money entering the open market and working injury to exchange; and the remaining two crores given to the public will to that extent decrease the flow of capital in the country.

While from the money market point of view the intention to raise a new loan is the most important feature of the Budget, the general public will be most interested in the particulars it gives of the financial situation as a whole. Twelve months ago Sir James Westland was of opinion that the Imperial receipts would exceed the expenditure only by four and a-half lakhs, but the surplus is ninety-five lakhs, notwithstanding the heavy incubus of the Chitral Expedition and the partial restoration of the Famine Grant by the allotment thereto of a crore of rupees. The Budget estimates only made provision for the Chitral war to the extent of fifteen lakhs, as it was then uncertain whether a campaign would be necessary, but the cost has been eleven times that amount, to say nothing of the heavy recurring charges entailed by the occupation of the country. When in 1894-95 the Provincial administrations reluctantly handed over to the Supreme Government contributions amounting in the aggregate to forty lakhs, it was generally anticipated that the moneys, having gone to fill the then widening chasm of payments in sterling, would never be refunded. But the financial position of the Supreme Government has changed so much for the better since then, that they have been enabled to fulfil the obligation morally devolving on them under the Provincial contracts and to restore the sums taken from the local administrations. Further, the cotton duties, in response to Lancashire clamour, have been so re-adjusted as to entail an annual loss of half-a-crore of rupees. The principal cause of the great improvement in the revised estimates for the closing year is well known. The rate of exchange, which was put down in the Budget at 13·09d., has averaged 13·68d., and this has secured a saving of one crore and twenty-two lakhs in the exchange on sterling payments alone. The net result of the opium trade has been eighty-six lakhs better than was anticipated. In other departments of revenue there has been a general improvement, and the ordinary expenditure has been kept well below the estimate made twelve months ago.

With the cautious reserve which has all through characterised his administration of the Imperial exchequer, Sir James Westland in the estimates for the new year refuses to base his calculation of the course of exchange on "the recent and, perhaps, yet unexhausted rise" in the gold value of the rupee. While he was yet speaking the wisdom of this course was being exemplified by a continuance of the sudden drop that has taken place in exchange in the last day or two. Rightly considering that it is of great importance to be on the safe side Sir James Westland takes the rate at 13d., this being only slightly in advance of the average rate for the closing year. He provides for a moderate increase in ordinary expenditure, and keeps the Famine Grant at the same limited figure as this year—a crore of rupees. The rise in the gold value of the rupee as between this year's and next year's Budget estimates will secure a saving of one crore and 88 lakhs in direct home charges and will effect considerable savings in the pay of British troops and exchange compensation allowance. Sir James Westland, although budgetting an expenditure of half-a-crore on measures of peparation for mobilisation, is able to announce an anticipated surplus at the end of the year of forty-six lakhs. The position, therefore, is much more hopeful than it was twelve months ago, and is one upon which Lord Elgin and his Councillors are to be heartily congratulated. There would have been still more ground for congratulation had the expenditure incurred in sending 17,000 soldiers across the frontier to crush a man who could easily have been overcome by a single regiment been of a less lavish kind. If the money thus needlessly spent had been saved, and the Government at home had followed the example of their predecessors and taken a firmer attitude in regard to the selfish agitation of Lancashire, the financial position of the Indian Government would have been of a much more real and effective kind. *Per se* the Budget statement is a highly satisfactory one, but we look in vain through the speech to discover any indication that the Government are taking any steps whatever to enlarge the administrative machinery so as to keep pace with the rapid growth of population and the development of the country. The extent to which the executive is overworked and undermanned is little short of scandalous. The complaint is sometimes made that District officers are not so much in touch with the people as their predecessors were There is small cause for wonder if this is the case, seeing how the demand for reports on every conceivable subject is increasing year by year, and as a consequence how continuously district civilians are chained to their desks. The demands upon the time and energies of executive officers are constantly increasing, but there is no corresponding increase in their number—in fact, the tendency is in the other direction. This state of affairs is simply ruinous, and must tell in the long run against the efficiency of the administration. It is also to be remembered that we now have not one, but two great Powers on our frontiers, and the military force which is sufficient for the protection of the country now may not be sufficient two years hence. We are no advocates of a wild and reckless military expenditure, but we believe that a judicious increase in the reserves will save us from extravagances which are the outcome of sudden panic. With an undermanned executive, with nothing to ensure the stability of the rupee, and with many public works stopped for want of funds, the financial position cannot be regarded as sound, in spite of the estimated surplus of forty-six lakhs.

Now that Mr. Atkins is about to renew old acquaintance with Fuzzy Wuzzy, it is as well to know that the "India-rubber idiot" in question is a descendant of famous ancestors, who fought those of Tommy's forbears under Richard the Lion-hearted in Palestine. He is the lineal descendant and the living representative of the warlike Saracens who turned the tide of the Crusades, and secured the Holy Land for the children of the Prophet. Colonel the Honourable J. Colborne devotes an interesting chapter in his book, "With Hicks Pasha in the Soudan," to "the last of the Crusaders." Why that gallant officer should deem that the Saracens were themselves Crusaders we need not now inquire. He was one of the three survivors of Hicks's army of 12,000 men, and he maintains that the ancestors of the Soudanese not only fought the Crusaders, but despoiled the Christian Knights of their chain-armour, which has been handed down as heir-looms through the long centuries that have passed since then. Colonel Colborne relates that a certain Sheikh Mohammed Sheikh, of the Arab Bargara tribe, one day joined the army, clad in complete armour, saying that all his men had deserted him and had gone over to the Mahdi. He was used as a spy, but there was some reason to suspect that he had an understanding with the Mahdists. His chain-mail, whether original or a copy, was that of the Middle Ages, as worn by the crusading Knights. The hauberk of mail was fastened round the body by the baltan, and formed a complete covering from head to foot. The long two-handled double-edged sword was worn between the thigh and the saddle, a detail which Sir J. Colborne regarded as an additional proof that the chain-armour actually came from the Saracens, who stript it from the bodies of slain or captured knights. When asked where he got his armour, Sheikh Mohammed replied that it had been in his family for 310 years. The horse's head was encased in steel, and its body covered with a quilt thick enough to turn a spear. The Sheikh, over six feet high, rode seventeen stone. The writer accounts for the presence of Crusaders' armour and the two-handled swords of Mediæval knights in the Soudan in this way. When successive waves of Crusaders drove the Saracens out of Palestine for a time, many of them retreated into Egypt, whence they subsequently migrated into the Northern Soudan, driving the Negroes south. They continued their conquests southward until they found their camels began to die off. Then they returned to the north, where they bred horses and cattle. More Arabs followed, and penetrated to Kordofan, where they bred camels. The original inhabitants of Kordofan were Nubians, many of whom still remain. Slave-trading was a lucrative business, raids being made into the negro country to the south. Many Saracens also settled in the country beyond the Atbara and overran Senaar. There was a certain admixture with the Nubian and Negro races, but in the main the Bagaras and other ruling tribes are distinctly Semitic; they are Asiatic, not African. After the battle of Marabia, in which Hicks' doomed army gained an easy victory in a preliminary encounter with an enemy that rashly attacked in the open, nine Sheiks were slain. Colonel Colborne carefully scrutinized their features. The noses and lips were well chiselled the complexion a light brown. Amongst the slain were men of darker hue and coarser features, denoting an admixture of African blood; they belonged to an inferior order analogous to the serfs of our feudal age. In tactics and warlike qualities the Soudanese resemble their Saracenic progenitors. Their plan of battle is to throw their enemy into confusion by a furious onset, sweeping suddenly on him with great rapidity. They deem it unchivalrous and unfair to wait in ambush, and therefore they always attack in the open. They did this with extraordinary temerity and vigour at Marabia. When Hicks's army was annihilated they resorted to other and more effective tactics, taught them by Egyptian renegades. The same tutors instructed them in the art of constructing rifle pits and taking post in difficult positions, where they lay concealed from an unsuspecting enemy. Evidently Fuzzy Wuzzy is not altogether above learning from even the despised Egyptian.

TRAVANCORE, the model State, has just sent in its administration report for the year M. E. 1070, which corresponds with our official year 1894-95. The Maharaja lost his trusted friend and counsellor, Mr. H. B. Grigg, who died at Cochin, while holding the office as British Resident, during the year. Mr. Thomson is now the Resident, and progress, begun under his predecessors, continues in his time. Public revenue amounted to Rs. 18,49,069, a deficit of over a lakh and a-half on the previous year, a fact which is due to unprecedentedly large remissions consequent upon the unfavourable season. The net revenue, deducting the cost of collection, came to something over fourteen lakhs. The ryot seems to have been dealt with generously, especially in Trivandrum and the Southern Divisions, where the fates had worked against him. Various measures, having for their object the reduction of the ryot's burdens, were adopted, the principal being the extension of the system of remission to Shencottah in all cases of failure of crops on rice lands, the remission of interest on arrears of tax in the Southern Divisions, the cancellation of certain items of demand recognised as loans advanced to ryots in remote times and various others, the signification of which is a sacrifice of annual revenue amounting to about thirty-eight thousand rupees. Settlement operations have been systematically continued. Under the chapter "Protection" we read that the Maharaja's Council was reconstituted during the year, and at eleven meetings held three Bills were passed, whilst others were advanced to the final stage. Along with the increase in legislation comes a diminution in crime. There were no convictions for bribery, forgery, or fabrication of false evidence, but the prosecution of 267 public servants for wrongful restraint and confinement is an excessively

Bombay Gazette

SUPPLEMENT.

BOMBAY, FRIDAY, MARCH 20, 1896.

BRA OF ROYAL ASIA

THE FINANCIAL STATEMENT FOR 1896-97.

THE following Statement by Sir James Westland was presented to the members of the Viceroy's Council yesterday (Thursday) morning and issued as a "Gazette of India" extraordinary the same morning :—

PART I.

GENERAL REVIEW.

FAMINE INSURANCE GRANT.

I desire to begin my Statement by referring to the often-discussed subject of the Famine Insurance Grant. The policy which underlay this grant may for present purposes be described as a determination, as far as possible, to raise not merely so much revenue as was necessary for the needs of the current year, but an amount of Rx. 1,500,000 besides, which could be devoted either to the actual relief of famine when it occurred, or to measures calculated to prevent the recurrence of famine or to facilitate measures of relief on its occurrence.

2. The following are the actual figures of the account during the fifteen years for which it has been running :—

	Total of 14 years. Rx.	1895-96 (Revised Estimate. Rx.	Total of 15 years. Rx.
Famine Relief	302,363	10,500	312,863
Construction of Protective Irrigation Works	1,775,524	40,200	1,815,724
Construction of Protective Railways — Charged under Famine Relief and Insurance	6,021,064	534,800	6,555,864
Charged under Railwny Revenue Accounts	3,217,935	414,500	3,632,435
Reduction or avoidance of Debt	5,327,299	...	5,327,299
Total	16,644,185	1,000,000	17,644,185
Declared Surplus (+) or Deficit (—) in Accounts	+6,223,875	+951,400	7,180,275

3. It will be seen that the exigencies of finance have occasionally prevented the Government from ompletely fulfilling its self-imposed obligation. It has sometimes, as in 1893-94, set aside the required sum as famine insurance, without actually possessing it in the form of a realized surplus of revenue, and it has occasionally, as in 1886-87 and the succeeding years, practically given up the obligation as too onerous, and postponed its fulfilment until the financial crisis was over. But taking the fifteen years as a whole, the Government has set aside Rx. 17,644,185 of its revenue for the purposes of famine relief and insurance (almost entirely the latter), and has over and above this realized a surplus of revenue of Rx. 7,180,275.

4. What, then, have we done during this time in the way of carrying out the original policy? Besides spending Rx. 312,863 upon actual famine relief, we have spent out of the Famine Insurance Grant, that is, out of our revenue, Rx. 1,815,724 upon the construction of Irrigation Works, and Rx. 6,555,864 upon the construction of Railways designed as a protection against famines; and we have upon the guarantee of this Insurance Grant raised capital for the construction of two large Railway systems—the Bengal-Nagpur and the Indian Midland. We have, moreover, charged off against our Revenue account and set aside an amount of Rx. 5,327,299 in the form of reduction or avoidance of debt, that is, we possess this sum as a sort of accumulated surplus of Revenue over and above the forward total of our ordinary surpluses.

5. I need not say that this is a far better position than what was considered in any way probable when the famine insurance policy was initiated for the anticipation then was that we would actually spend about Rx. 15,000,000 upon Famine Relief in ten years and not have any part of it in hand in the shape either of completed works or of money unspent. The improvement is due for the most part to the fact that we have during these fifteen years been much more free from famines than we in any way anticipated. To what what extent famines may be awaiting us in the future, it would be rash to speculate; one thing we do know is that our financial and our protective preparation for them is infinitely superior to what it was at the time when the famime insurance policy was laid down.

6. While therefore we continue to regard famine insurance as an essential portion of our financial policy, we consider ourselves fully justified, for the present at any rate, in measuring it by a lower standard than was applied in 1880; and we consider that we will in the present state of our finances meet all the necessary obgligations of famine insurance if we set aside in each of the years under consideration, not Rx. 1,500,000, but Rx. 1,000,000 out of our revenue for the purpose; or, to state the operation more exactly, if we aim at establishing a standard of revenue sufficient to provide Rx. 1,000,000 instead of Rx. 1,500,000 for famine insurance.

7. When I presented the estimates of March 1894, the Government had determined that the new revenue required to meet the serious fall in exchange was enough for the country to bear at the time, and that it was not expedient to raise the further sum required to meet the obligation of femine insurance. But a year later, that is, in March of last year, I was able to report that the revenue realized had been actually enough to provide a considerable amount on account of our famine obligations. I left the matter at the point, stating that it was not much more than a difference in the manner of stating the facts, whether we said that we had a surplus of Rx. 990,000 without providing for famine insurance, or a smaller surplus, say Rx. 440,000, after providing in part for that insurance. But the obligation of Famine Insurance is an obligation upon us whether we actually meet it or not, and it follows that any surplus that we declare, without meeting it, is not a true surplus. When, therefore, in December last, we came to making up our actual accounts for 1864-95 and forecasting our revised estimates for 1895-96, finding as we did that we had enough of revenue to meet this obligation, we considered that the time had come when we should set aside our determination of March 1894, to suspend the Famine Insurance Grant; and that we should duly provide for it our accounts, and should declare as the actual surplus of the year, only so much revenue as remained over after we had duly charged off the Famine Grant. That grant therefore has now resumed its position in our accounts; only for the reasons I have already given, we measure the obligation for the preseat at Rx. 1,000,000 instead of the higher figure hitherto adopted as its limit.

ACCOUNTS OF 1894-95.

8. The accounts of 1894-95, as I presented them this time last year, were estimated to work out to a surplus of Rx. 990,500. As they now stand when actually closed they are better, under the ordinary Revenue and Expenditure heads, by Rx. 259,477; but then as we have, in pursuance of the policy I have just explained, charged off an additional amount of Rx. 556,837 on account of Famine Insurance, the result is on the whole worse by Rx. 297,390, and the declared surplus for the year is Rx. 693,110.

9. On the Revenue side, the total difference is only Rx. 33,329 made up of about 20 lakhs short collections of Land Revenue (both ordinary and irrigation), more than compensated by petty improvements under almost all the other heads. On the Expenditure side, excluding consideration of the Famine Grant, there were small savings under almost all the heads, and the total difference was Rx. 216,148 to the good. The Revised Estimates, as I presented them in last year's Financial Statement may therefore be said to have been more than justified by the actual making up of the accounts.

REVISED ESTIMATES OF 1895-96.

10. The result of the Revised Estimates of the year still current, may shortly be set forth thus: We have paid for the Chitral Expedition, we have restored the Famine Insurance Grant to the extent just mentioned, we have restored the contributions we levied, in 1894-95, from the Provincial Governments, and we have a suplus, over and above, of Rx. 951,400.

11. To take up these subjects in their order: the Chitral Expedition has cost us Rx. 67,209 in the accounts of 1894-95, Rx. 1,647,500 in the Revised Estimate of 1895-96, and a further sum of Rx. 20,000 will come under payment in 1896-97, giving a total of Rx. 1,734,700 in India, besides a sterling expenditure in replacement of stores of £10,000. It has left us a legacy of permanent expenditure in the occupation of Chitral and of its communications, which has involved in 1895-96 an expenditure of Rx. 102,200, and will involve in 1896-97 an expenditure of Rx. 231,700. It is expected that it will be possible to reduce this figure when we pass beyond the initial stages of the occupation.*

The Financial Statement is not the place in which to defend the policy of the expedition or the occupation which has followed it; and I have here merely to note the fact that against a Budget provision of Rx. 150,000 which was announced as intended to meet the cost of preparations which it was hoped might not eventuate in war, we have expended Rx. 1,749,700 plus £10,000, being and excess (omitting exchange) of Rx. 1,615,700.

12. The contributions which we took from the Provincial Governments in 1894-95 amounted to Rx. 405,000. We expressed at the time the reluctance with which we called in to our aid balances which the Local Governments might legitimately claim as pledged to them for the purpose of adminstrative improvement, and we indicated that we would restore them, if happily the financial position of the Government should sufficiently improve to warrant our doing so. We think that it has done so, and even were this not fully the case there are some circumstances which would in one or two of the cases make it necessary or advisable for us to make the repayments.†

13. The Provincial finances of the North-Western Provinces suffered very severely in 1895-96 by reason of the failure of Irrigation Revenue. So much and such seasonable rain fell during the cold weather of 1894-95 that the cultivators were able very largely to dispense with their usual drafts on the irrigation canals, and the revenue dropped from its ordinary standard of 56 or 57 lakhs to only 36½. However beneficial this was to the cultivators, it obviously involved a severe strain on Provincial resources, and although every economy has been enforced, the Provincial balance has been reduced to a figure which, especially in view of the scarcity impending in some parts of the province, cannot be regarded as safe. Here, therefore, a necessity for restoration arises which we would have to face even were our own position less strong than it is.

14. The Central Provinces Administration has also been unfortunate. For three successive years the crops in the Jabulpur Division have been so scanty that the Government has been obliged in some measure to forego its claims for Land Revenue, and in that and other ways the Provincial balance has there also been depleted. The circumstances under which we took from that Administration a contribution of Rx. 43,000 are now reversed, and we there also would be obliged to restore this year what we obtained last year.

15. Burma, from which we obtained 18 lakhs, gave us a contribution out of all proportion to its size and importance as compared with other Provinces. Owing to special circumstances, it was able at the time to afford it, and in a sense may still be said to be so. But Burma is a young and expanding province, where the Local Administration can beyond a doubt make most excellent use of any funds it possesses, and where local needs press more heavily than in older and better equipped provinces. Moreover, when the provincial contract comes under revision, as it will before next year, we shall have to include Upper Burma, of which the finance is at present entirely Imperial, in the contract; and this addition will render it expedient that the provincial balance should be higher than the amount at which it is at present maintained. The 18 lakhs which we restore will be only partly spent during the approaching year and the bulk of it will remain in hand as a useful and almost necessary equipment for the undertaking by the Provincial Government of the financial management of the newest province of India.

16. Bengal, Madras, Bombay and Assam are well enough off, I am glad to say, to do without the money we propose to restore to them; but the repayment of the money to them, and its ultimate expenditure by them upon provincial or local necessities only makes up to them and to the interest they administer, for the severe economy which was forced upon them by the recent financial stress.

The total improvement in our financial position involved in our ability to provide the few items I have mentioned may be thus tabulated :—

	Rx.
Chitral Expedition paid for out of Revenue Account	1,615,700
Famine Insurance Grant restored	534,800
Provincial contributions repaid	405,000
Surplus Rx. 951,400, as against Budget Rx. 46,200	905,200
	3,460,700

18. We have now to enquire from what main sources we have obtained this large improvement.

19. The first of these is in Exchange. Our Budget Estimates were built upon an exchange of 13·09 pence, but the amount we have actually realised (or will have realised when the year closes) is 13·68 pence. The difference which this imports into the account in the item of English expenditure alone is as follows :—

	Net expenditure in England.	Exchange at 13·09d.	Exchange at 13·68d.
Budget figure, 1895-96.	£15,739,600	Rx. 13,116,300	...
Revised Estimate, 1895-96	£15,490,700	...	Rx. 11,680,000
Difference	£248,900	Rx. 207,400	

so that the improvement in Exchange gives us a benefit of Rx. 1,430,300, of which Rx. 207,400 is due to the smaller net expenditure, and Rx. 1,228,900 is due to improvement in the rate of remittance. To this, moreover, we have to add the additional saving under the head of Exchange Compensation Allowance, which enters the Indian figures of the Estimates and amounts, in the Imperial section, to about Rx. 70,000. This, however, will be taken into account in the comparisons we have to make between the totals of the expenditure in the Revised Estimates and the original Budget figures, and therefore is not separately mentioned here.

20. The second considerable advantage comes to us in the Opium account, in which I regret to say that our payments have been diminished by another season of short crop. The Budget and the Revised Estimates compare thus :—

	Budget. Rx.	Revised. Rx.
Revenue	6,860,600	7,057,100
Expenditure in India	2,753,900	2,077,300
Net	4,106,700	4,979,800

showing a better result upon our accounts by Rx. 873,100. The extremely precarious nature both of the revenue and of the expenditure under this head compels us to make estimates that are apt to err upon the safe side. Our habit has been to make a fair estimate of revenue and a full estimate of expenditure, so as to avoid putting our expectations at too high a figure.

I am sorry to say that the coming crop does not promise to be more than an average one, but it is really very difficult to estimate what the produce will be, until the actual operation of collection has commenced.

21. The two heads I have dealt with account for Rx. 2,309,400 (1,436,300+873,100) out of the total improvement of Rx. 3,460,700 which presented itself for

*The figures in this paragraph are irrespective of the "Political" Expenditure, which comes to Rx. 20,000 in 1895-96 and Rx. 22,000 in 1896-97, and icludes enrolment of levies to hold the road; also of Military Works Expenditure, Rx. 21,600 in 1896-97.

† These contributions pass into our accounts by a redistribution of the Imperial and Provincial shares of Land Revenue.

explanation. The remaining amount Rx. 1,151,300 is mainly accounted for by an improvement of Rx. 243,400 under the principal Revenue heads (excluding Opium), and by savings amounting to Rx. 462,000 in the ordinary Army expenditure in India. These two items, added to the savings in the English account (excluding Chitral) of £264,900, give a total of 970,300.

22. Under the principal Revenue heads, including Opium which has already been considered, we have obtained on the whole Rx. 58,775,600, against a Budget Estimate of Rx. 58,338,400, giving us an improvement on Imperial account of Rx. 243,400 (as just mentioned) and on Provincial account of Rx. 193,800. Land Revenue is a little less than estimated owing to poor seasons in Northern India, but we have the usual advance in Salt, Stamps, Excise, Customs (notwithstanding the diminished amount of duties on cotton, largely due to short imports) and Forest Revenue.

23. Under Army expenditure in India, the figures are as follows :—

	Budget. Rx.	Revised. Rx.
Chitral Expenditure in India.....	150,000	1,749,700
Other Expenditure.....	16,920,500	16,458,500
Total.....	17,070,500	18,208,200

so that the net savings (excluding consideration of the Chitral Expedition) amount to Rx. 462,000, of which Rx. 170,000 is due to low prices of food, and Rx. 53,700 due to lower rates of payment of Exchange Compensation allowance. For other details, I refer to Part II of the Statement.

24. Under other heads I shall note only one or two principal differences, omitting reference to a large number of small increases on the receipt side, and small savings on the estimates of expenditure taken in Budget.

25. The Post Office and Telegraph Departments in India have given us a net improvement on Imperial Account of Rx. 38,600 and Rx. 66,300 respectively.

26. The Railway net earnings have been less than were anticipated in the Budget, the comparative figures being as follows :—

	Budget. Rx.	Revised. Rx.
State Railways—		
Gross Earnings*	18,001,900	18,375,100
Working Expenses	8,697,000	9,033,700
Net Earnings	9,304,900	9,341,400
Guaranteed Railways—		
Net Earnings	3,495,000	3,270,000
Total.....	12,799,900	12,611,400

* Includes £200 in England.

The loss is on the whole Rx. 188,500 ; made up of a gain on Provincial Account of Rx. 55,200 (mostly due to the Eastern Bengal Railway), and a loss on Imperial Account of Rx. 243,700. The Great Indian Peninsula Railway was in this, as in last, year responsible for practically the whole of this loss, having produced only Rx. 1,600,000, against a Budget Estimate of Rx. 2,000,000. The following Railways brought in a gain which has compensated for a part of this loss : North-Western Railway, Rx. 205,000 better than Estimate ; Bombay, Baroda and Central India, Rx. 132,500 ; East Indian, Rx. 100,000.

27. There was also a considerable falling-off in Irrigation Revenue, the comparative figures being as follows :—

	Imperial. Rx.	Provincial. Rx.
Budget	1,716,600	767,700
Revised	1,662,500	662,600
Loss.....	54,100	105,100

Part of this loss I have already alluded to in connection with the refund of contribution to the North-Western Provinces, and the remainder arises from smaller demands in Madras and in Sindh.

28. Under Civil Departments, we have the usual savings in expenditure as compared with estimates. The figures are—

	Imperial. Rx.	Provincial. Rx.	Total (excluding exchange). Rx.
Budget.....	3,813,100	11,102,700	14,915,800
Revised	3,790,300	10,926,300	14,716,600
	22,800	176,400	199,200

It will be seen that it is mostly to Provincial Account that these savings accrue. For the further detail of the figures I refer to Part II of the Statement.

COTTON DUTIES LEGISLATION.

29. The favourable forecast of our financial position which we were able to make in January last induced us to include, in the readjustment which we were then making of the Cotton Duties, a proposal to reduce their standard from 5 to 3½ per cent. So far as imported goods are concerned, we estimate to lose by the reduction in the rate of duty on woven goods and the abolition of it on yarns Rx. 585,000 ; but against this we estimate that the Excise Duty, by its extension to coarser counts of goods, will give us Rx. 40,000 more than last year's estimate. The net annual reduction of Revenue is, therefore, just under Rx.500,000 ; and a small portion of it comes into the current year's accounts.

RATE OF EXCHANGE.

30. In setting forth the Budget Estimates for 1896-97 the first point to be settled is what rate of exchange is to be taken.

The rate at the beginning of 1895-96 was about 13 5-16d., and it remained about that figure for the first quarter. During July it slightly fell, but it recovered in August. In September it rose to 13⅜d., and throughout October 13⅜d. was firmly established. In November and December it continued to rise, and the first drawings of the Secretary of State in the current year 1896 were over 14d. The rate remained about 14d. throughout January, and during February and March it has gradually strengthened to about 14⅛d.

31. The prospects indicated by these figures are decidedly encouraging ; but as last year the Government of India made up their minds to avoid any speculations as to the future, so this year also they have determined in their estimates to take no account of the recent, and perhaps yet unexhausted, rise in the exchange. They consider it very important under present circumstances to be on the safe side, and have fixed the exchange to be taken in the Budget Estimates at a rate which would certainly have been deemed wise and prudent in the beginning of February, though to many persons it may appear in the light of more recent events to err on the safe side. The rate we have taken is 13⅜d., being only slightly in advance of the realized rate of 1895-96. If we could calculate on a rate approaching the present current rate of 14⅛d. the time would have come for a revision of our general financial position ; and we believe that no one will consider our position sufficiently assured for any such measures.

BUDGET ESTIMATES, 1896-97.

32. Taking this rate of Exchange, our Budget Estimates of Revenue and Expenditure for the coming year work out to a surplus of Rx. 463,100.

33. The English figures, both of Revenue and of Expenditure, differ very little from those of last year's Budget. The differences are noted in detail in Part II of the Statement, and need not be further examined here. In the Exchange upon the net English Expenditure, however, we gain a very great advantage, as will be obvious from the following statement :—

	Budget, 1895-96.	Budget, 1896-97.	Better, 1896-97.
Net Expenditure in England.. £	15,739,600	15,735,300	4,300
Net Exchange on the same ...Rx.	13,116,300	11,729,900	1,386,400

giving a total improvement of Rx. 1,390,700. Our further comparisons therefore are confined to the Indian figures of the Budget Estimates of the two years :—

INDIA ONLY.	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	1896-97. Better.. Worse— Rx.
Revenue—			
Imperial share.....	72,430,000	72,787,100	+357,100
Provincial share..	24,180,800	24,529,700	(a)
TOTAL.....	96,610 800	97,316,800	+706,000
Expenditure—			
Imperial share.....	43,527,900	44,858,800	—1,330,900
Provincial share..	24,804,100	25,416,100	(a)
	68,332,000	70,274,900	—1,942,900

(a) Through the operation of the provincial contracts these Provincial differences are prevented from affecting the Imperial surplus.

34. The total improvement in the Budget as compared with last year, that is, the enhancement of the surplus from Rx. 46,200 to Rx. 463,102, is Rx. 416,900, and is the sum of the following improvements just stated :—

	Rx.
In English Expenditure and Exchange.....	1,390,700
In Revenu (Imperial share) in India	357,100
In Expenditure (Imperial share)in India...	—1,330,900

But my explanations relating to Indian Revenue and Expenditure will be clearer if I disregard for the moment the operation of the Provincial Contracts, and explain the total excess of Revenue Rx. 706,000 and the total excess of Expenditure Rx. 1,942,900.

35. Under the principal heads of Revenue, the chief increases that we count upon, as compared with the estimates of last March are, Stamps, Excise and Forest, Rx. 385,000. We also receive under Tributes from Native States an enhancement of Rx. 102,700, the term having now expired for which the Government of India agreed to remit Rx. 105,000 out of the full amount of tribute due from Mysore.

Against these increases we have provided for decreases, first, of Land Revenue, Rx. 276,300, due partly to bad seasons in Northern India, and partly to the fact that the estimates of 1895-96 provided for certain arrears due from the previous year ; and secondly, of Customs Revenue, Rx. 332,800, being the excess of the loss caused by the recent reduction of Cotton Duties, over the better receipts we expect under other heads. Under Salt, we practically repeat last year's figure.

36. We estimate for an increase of Post Office and of Telegraph Revenue ; but under Railway Earnings the figures we take are somewhat less than what we expect to realize in 1895-96, though slightly better than the Budget Estimate of that year. The following figures may be compared with those stated in paragraph 26 above :—

	Budget Estimate, 1896-97.	Revenue side. Better + Worse;—	Expenditure side. Worse.
State Railway—			
Gross Earnings.....	18,322,100	+320,200	
Working Expenses ...	9,010,800		313,800
Net Earnings	9,311,300		
Guaranteed Railways—			
Net Earnings	3,233,000	—262,000	
Total..	12,544,300	+58,200	313,800

The reduction in the estimate is greater than appears at first sight, inasmuch as we start, on April 1st 1896, with 341 miles broad-gauge, and 385 miles metre-guage, more of State Railways than were open on April 1st, 1895.

37. Under the head of Irrigation a large increase of revenue is expeeted, namely, Rx. 235,500 on Imperial account and Rx. 163,500 on Provincial Account. The first mostly arises in the Punjab, and second in the North- Western Provinces, both being due to the increased demand for water in consequence of the present dry season.

38. I set forth now the sum of the various differences on the Revenue side of which I have given a detailed explanation.

	Budget 1896-97, compared with Budget 1895-96. Better Rx.	Worse. Rx.
Stamps and other Progressive Revenues..	385,000	
Tributes	102,700	
Land Revenue		276,300
Customs		332,800
Post Office and Telegraph	154,200	
Railways (Revenue side only).....	58,200	[313,800) (a)
Irrigation.....	399,000	
	1,099,100	609,100
Net.....	490,000	

(a) This item comes on the Expenditure side, and therefore does not enter the present totals.

The total for explanation was Rx. 706,000, so that Rx. 216,000 is explained by the numerous smaller differences which we have not taken into account.

39. Passing to the expenditure side where the excess in the present estimates is Rx. 1,942,900, and remembering that we are dealing only with the Indian figures, there is little difference in the totals of the direct demands on the revenues. We have provided a smaller amount than last year, but still what we believe to be sufficient, for the collection of the opium crop ; and we have had to provide a little more than last year under Salt and Forest.

40. Under Post Office and Telegraphs we provide Rx. 56,600 more than last year, all of which comes back to us in increased revenue.

41. The estimates under Civil Departments, Imperial and Provincial, come to Rx. 14,483,300 against Rx. 14,359,300, the increase of Rx. 124,000 being entirely in the Provincial column ; it is distributed in small amounts over nearly every head, and is due to the general expansion of business and of administration.

42. Almost the only increase under the Miscellaneous group is that of Rx. 35,300 under superannuations.

43. Next come two large increases, both of which have been already mentioned, viz., the restoration of the Famine Insurance Grant, which adds Rx. 543,500 to the estimates, and this year includes a provision of 7 lakhs for famine Relief, the necessity for which may arise in the North-West Provinces and the increase of Rx. 313,800 for the working expenses of State Railways.

44. Under Irrigation and Civil and Military Works the provision in the estimates is—

	Imperial. Rx.	Provincial Rx.
Budget, 1895-96.....	3,274,200	5,411 500
Budget, 1896-97.....	3,448,800	5,716,500
Excess in 1896-97.....	174,600	305,000

giving a total excess of Rx. 479,600 mostly Provincial. This is due in a general way to the fact that our financial position warrants our resiling from the extreme limitation of the grants under these heads which it has been necessary to enforce in the past two years. The grants under Imperial include an enhancement from 5 to 8 lakhs of the provision made for restoration of irrigation canals in Upper Burmah and a grant of 6 lakhs for water-supply in Bangalore which is a charge upon that part of our general revenues which comes to us in consequence of our arrangement with Mysore in respect of the revenue and expenditure of the civil and military station of Bangalore.

45. The grants made under the head of Army Services in India will be better understood if I classify them in this fashion :

	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	Excess 1896-97 Rx.
Chitral Expedition.....	150,000	20,000	—130,00
Special Mobilization Expenditure	...	491,900	+494,90
Other and ordinary services...	16,920,500	16,965,200	+44,70
Total...	17,070,500	17,480,100	409,60

The first of these items has been already explained. The second is a sum which has, with the approval of the Secretary of State, been included in the Estimates for preparations for mobilization of the Field Army. The amount includes the provision of all the material and equipment necessary for the mobilization of the whole Field Army, an addition of about 2,000 mules and 2,350 camels to the present establishment, and a reserve of 1,000 artillery horses. The necessity for this provision has long been recognized, but since 1891, when a sum of 35 lakhs was provided for mobilization preparations, our financial condition has not allowed us to devote any money to this purpose. The provision made also includes the cost of gear and of establishments for the care of the additional animals for the current year.

Under the third head which shows an increase of Rx. 44,700, we have to bear in mind that the increase of pay to the Native Army, which came into effect for only eight months in 1895-96, itself requires an additional provision of Rx. 110,000, as it will operate for 12 months of 1896-97 ; and if this is left out of account the scale of expenditure for the year is Rx. 65,300 less than that of last year, although it includes the new charge of Rx. 231,700, for occupation of Chitral, mentioned in paragraph 11 above. But for the details of increase and decreases, I refer to Part II of the Statement.

46. I state now the sum of the excesses of expenditure which I have picked out for separate explanation :

	Rx.
Post Office and Telegraphs.....	56,600
Civil Departments	124,000
Miscellaneous.....	35,300
Famine Insurance	543,500
Railway Working Expenses	313,800
Irrigation and Public Works.....	479,600
Army Services	409,600
Total.....	1,962,400

47. Some smaller differences, not mentioned in detail, reduce this total, as already stated, to Rx. 1,942,900.

CAPITAL EXPENDITURE.

48. The Capital Expenditure on Irrigation was taken at Rx. 700,000 in the Budget Estimates of 1895-96 and a little more will be spent. Rx. 750,000 has been provided in the estimates for 1896-97. The details of the grant are specified in one of the appendices to this Statement ; about one-third of the whole amount is spent in the development of the Chenab Irrigation Canals, in connection with which the Government of the Punjab are carrying on a remarkably successful colonization scheme. In the remainder of my remarks I shall refer to Railways only.

49. The Budget Estimates provided for Rx. 3,700,000 only, but certain questions were then pending with reference to the Assam-Bengal Railway, and both for that Railway and for the East Indian Railway arrangements were made for increased expenditure and for raising money for it by sterling debentures in England. The expenditure, including English as well as Indian, which we anticipate during the year amounts to Rx. 5,378,300, and arrangements have been made for spending a still larger sum, Rx. 7,270,000, in 1896-97.

50. The principal items in this programme are as follow :—

	1895-96. Rx.	1896-97. Rx.
East Coast Railway, including Bezvada Extension	690,000	197,800
Mu Valley, including extension northward to the Irrawaddy	121,900	100,000
New Railway from Mandalay to the Salween river at Kunlon.....	50,000	820,000
North-West Frontier lines, Mari-Attock and Muskaf-Bolan.....	468,000	495,000
Rai Bareli to Benares	60,000	240,000
Kotri-Rohri Chord Line on the east side of the Indus river.....	675,700	511,000
Bezwada-Madras Railway.....	140,000	800,000
East Indian Railway, including a new branch, Mogul-Sarai to Gya	555,000	850,000
Assam-Bengal Railway	1,438,300	1,750,000
Rutlam-Ujjain Branch	131,600	47,500
North-Western Railway.....	199,100	289,900
Eastern Bengal Railway, including doubling of the line Ranaghat to Parodha	141,600	407,500
Tirhoot Railway Extensions.....	...	400,000

51. The totals which we have above stated will be thus provided :—

	1895-96 Rx.	1896-97. Rx.
By grant under—		
34—Protective Railways	534,800	473,500
48—State Railways Construction.	3,622,200	5,506,700
Out of sterling Debentures or Capital raised by—		
East Indian Railway Company...	245,000	737,800
Assam-Bengal Railway Company	976,300	552,000
Total...	5,378,300	7,270,000

52. Besides the Railways and Railway schemes included in the above figures, arrangements have been made during the year—

(1) For the commencement of work on the following lines of which the sterling part of the expenditure is to be provided by the Company in England and the Indian portion of the expenditure by money advanced by Government in India :—

(a) Bengal-Nagpur Railway Company's connection with Calcutta.

Total cost, Rx. 5,032,754.

(b) Indian-Midland Railway, Saugar-Katni connection. Total cost, Rx 1,082,232.

(2) For two branch lines to be constructed on behalf of two Branch Line Companies by existing Companies, viz, Ahmeda-

ad-Parantij by the Bombay, Baroda and Central Indian Railway Company and South Behar by the East Indian Railway Company.

In these last two cases the Government of India have not to find the money, but in the case of the Bengal-Nagpur and Indian-Midland Railway Companies' operations, it is estimated that we shall have to advance in India—

	1895-96 Rx.	1896-97. Rx.
Bengal-Nagpur	73,600	750,000
Indian-Midland	30,000	400,000

53. A Company known as the Southern Punjab Railway Company has been formed during the year for constructing a line from Delhi westward to Samasata (400 miles); and arrangements are being made for some extensions of the Bengal and North-Western Railway, costing about Rx. 1,258,000. The transactions in connection with these do not pass on the Government Accounts.

54. The following is a statement of the mileage of railways at the several dates mentioned :—

	1st April 1895.	1st April 1896.	Further mileage under construction.
Standard Gauge—			
State Lines and Guaranteed Lines	10,155·5	10,504·	1,406·9
Other Lines	720·2	942·5	596·4
Metre Gauge—			
State Lines	6,548	6,927·3	1,331·9
Other Lines	1,164·	1,224·4	489·2
Special Gauge—			
State Lines	36·	36·	...
Other Lines	239·5	239·1	29·
Total ...	18,863·2	19,873·3	3,853·4

55. A good deal of attention has been given during the year to the question of Railway Finance, that is, of how best to raise the money required for the development and extension of open State Lines and for new construction. It is obvious that such a programme as I have been explaining goes far beyond the capacity, so far as we have as yet ascertained it, of the Indian investment market. The question is still under examination.

DEBT AND REMITTANCE.

56. Under the head of Debt the Secretary of State had no transactions in 1895-96, except the renewal of £2,000,000 of temporary loan as entered in his original Budget Estimates. In 1896-97 he proposes again to renew or replace this loan when it falls due on the 11th May, 1896. His proposals also include the issue of £2,400,000 Indian stock in order to discharge £2,000,000 India Debentures falling due in August, and £313,700 South India Railway Debentures falling due in July.

57. His estimate of the amount of drawings required to meet his disbursements is £18,300,000 in 1895-96 and £16,500,000 in 1896-97, but the withholding of the allotment of last week, will probably decrease the former of these figures, and the deficit will have to be made up by an equivalent increase in the latter.

58. The large balances which we have held in our Indian Treasuries since the failure of drawings in 1893, have now been spent, mainly on Railway Capital Expenditure, but we had still in December, which is our month of lowest balances, about two crores in excess of the amount which we reckon as absolutely necessary to carry us over till the period when our revenue again begins to come in. With the large capital outlay before us in 1896-97 which I have been describing in the above paragraphs, we shall now have to resume our practice of borrowing, and we calculate that we shall have, in the course of the current year, to issue a loan of four crores of rupees.

59. These figures, both as to borrowing and as to drawing of Council Bills, are given with the usual reservation to the Secretary of State of full power to alter the figures as he may find occasion.

PROVINCIAL FINANCE.

60. The so-called contracts with the Provincial Governments come to an end with the year for which Budget Estimate are now being presented; and the Government of India will have to take up its quinquennial task of examining the operation of the current contracts with a view of deciding what modifications of them are called for in respect of the next five years' period.

61. In view of this approaching revision of contracts I have thought it advisable to draw up a statement which will show, as clearly as the nature of the problem will permit, the real financial relations between the Central Government and the several Provincial Governments. It is curious that nearly every Province in India assumes that it is the possessor of a large surplus of revenue, and that only the necessity of maintaining the expenditure of other and poorer Provinces, or something which is vaguely termed "Imperial necessities," prevents its enjoying the full benefit of its own revenues. The figures I present will, I hope, serve to dissipate this notion, by showing what amount of revenue each Province provides after meeting its purely local needs in the way of Civil Administration, and what becomes of these surpluses of revenue, when they are contributed to the common account and used by the Central Government in meeting expenditure incurred upon the common account.

62. Part of the revenues, indeed, it is not possible to distribute among Provinces; Customs, Salt, and Opium, for example, cannot be put down as revenues of the Provinces in which they happen to be received and Railway revenues it is also impossible to distribute provincially. There revenues, together with the surpluses of the revenue remaining to each Province after paying the charges connected with Civil Administration, are the funds that are received by the Central Government for expenditure on the combined account They are used in meeting the charges in respect of Public Debt, the cost of the Army, and the expenses of the Central Administration. The question whether each Province is, or is not, a paying Province is the question whether these several contributions of surplus revenue represent a sufficient or an insufficient share of the burden of the expenditure shown as that of the general account. I do not deny that on this point there may be room for difference of opinion, but I trust these figures will show that there is at least no foundation for the theory, to which expression has certainly been given in more than one place, that the so-called Provincial surpluses of revenue are absorbed by the Imperial Government for expenditure on objects that are foreign to the Provinces in which they arise.

63. I have to add that the figures reproduced in this Statement are not built upon any theory of distribution but are taken directly from Accounts Nos. 2 and 3 of the General Statements in the Finance and Revenue Accounts. The process of compilation is shown in Annexures A and B, and each figure in these annexures may be traced into its details by means of the Finance and Revenue Accounts.

TRANSACTIONS OF THE IMPERIAL GOVERNMENT.

NET REVENUES, 1894-95.

	Rx.	Rx.
Unexpended Revenues of the several Provinces (see Annexure B)—		
Central Provinces	451,762	
Burma	1,392,081	
Assam	387,563	
Bengal	4,478,300	
North-Western Provinces	5,554,171	
Punjab	1,813,823	
Madras	4,922,655	
Bombay	2,712,287	
		21,712,642
Revenue not distributable by Provinces (net) (see Annexure A)—		
Opium	5,710,250	
Salt	8,131,094	
Customs	2,709,059	
Post Office, Telegraph, and Mint	526,296	
Miscellaneous (Nos. 4, 7, and 8)	548,442	
		17,625,441
Net Earnings of Railways in India (see Annexure A)		11,661,724
Total General Revenues		50,999,807

NET EXPENDITURE, 1894-95.

	Rx.	Rx.
Expenditure in India—		
Central Administration in India, including—(1) Government of India; (2) Baluchistan, Ajmere, Andamans, Coorg, and other minor provinces; (3) Political relations with Native States; and (4) Royal Indian Marine (see Annexure B)	1,301,809	
Army Expenditure (net) (see Annexure A)	16,331,074	
Interest, including that payable in respect of Railways and Irrigation (Nos. 5, 10, and 11 of Annexure A)	4,221,706	
Famine Insurance	609,918	
		22,464,507
Expenditure in England—		
For details (see Accounts 2 and 3, Finance and Revenue Accounts)—		
Army Expenditure (net), including Military Works and Special Defences	£ 4,323,719	
Interest, including that payable in respect of Railways (net)	£ 8,347,232	
Superannuations and absentee allowances (net)	£ 1,694,800	
Other items (of which the largest are the cost of India Office and Marine charges)	£ 1,138,231	
	£15,503,982	
Exchange on the same	12,899,068	
		28,403,050
Net charged to General Revenues		50,867,557
Imperial surplus	693,110	
Deduct—Provincial Deficit	560,860	
		132,250
Grand Total		50,999,807

64. The figures show that the Central Government after all has a very much larger burden of expenditure than all the Provinces put together, and that it cannot consent to be regarded as merely an extraneous claimant for such revenues as each Province may find available after the demands of its Civil Administration are satisfied. On the contrary it must assert the theory that the first claim on the revenues of the Provinces is the claim of the expenditure which the Central Government has retained in its own charge. I am afraid that there is in non-official circles at least a disposition to regard the Provincial Governments rather as surrendering portion of their revenues for "Imperial" purposes, than as receiving as assigned portion of them from the Imperial Government for "Provincial" uses; and the statement of figures which I have drawn up may serve as a useful preliminary to the discussion of the assignments we may find ourselves able to make in the new Provincial contracts.

CONCLUSION.

65. Last year, in presenting the Financial Statement, my final estimate of the position was that though we were as yet far from a complete restoration of our fortunes, we might claim to have made a fair amount of progress towards their restoration. Our prospects are now

VERY MUCH MORE HOPEFUL.

Our revenues are advancing, our expenditure is well in hand; but above all, the rate of exchange shows a tendency to establish itself at a figure, which, if maintained, will remove our most serious anxieties. I refrain from any prophecies as to the future; but it is pleasant to know that the direction in which our financial position is changing, which always contains many elements over which we have practically no control, will have to suffer a considerable reverse before we are again in the difficulties which we had to face two years ago.

ANNEXURE A, REFERRED TO IN PARA. 63.

Undistributable portion of Accounts Nos. 2 and 3, Finance and Revenue Accounts :—

	Revenue.	Expenditure.	No.	Net Revenue.	Net Expenditure.
	Rx.	Rx.		Rx	Rx.
Principal Heads of Revenue—					
Opium	7323757	1613507 b	1	5710250	...
Salt	8655749	531655 b	2	8131094	...
Customs	2948417 a	239058 b	3	2709359	..
Tributes	780070	880 c	4	779190	...
Interest	808121	338832	5	469289	...
Post Office, Telegraph, and Mint	2637493	2111197	6	526296	..
Miscellaneous—					
Territorial and Political Pensions	...	458423	7	...	458423
Exchange	227675	...	8	227675	...
Famine Insurance	..	609918	9	...	609918
Railways—					
Interest	41694	3538574	10	...	3496880
Other items	21202045	9540321	...	11661724	...
Irrigation—Interest on Debt	...	1194115	11	...	1194115
Buildings & Roads—Military Works	59554	962203	12	...	16331074
Army	884757	16245960			
Special Defence	...	67322			
Total	45579432	37454965		30214877	22090410

(a) Viz., 3,854,955—Less Export duty 903,538 shown in distributed portion of the Account.

(b) Includes Rx. 2, Rx. 36,839, and Rx. 64,573, respectively, on account of Opium, Salt, and Customs refunds.

(c) Represents refunds of revenue.

ANNEXURE B, REFERRED TO IN PARA 63.

Distributable Portion of Accounts Nos. 2 and 3, Finance and Revenue Accounts :—

Revenue.	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—									
Land Revenue	143,356	658,389	2,456,705	602,190	3,890,942	5,755,165	2,379,963	5,052,681	4,468,881
Stamps	56,191	170,888	169,441	81,922	1,670,263	707,726	400,975	787,321	580,953
Excise	103,076	277,568	373,506	269,625	1,256,235	574,554	205,058	1,367,157	1,100,897
Customs (Export Duty)	...	257,698	507,164	140,898	203,611	...	...	57,417	48,346
Other Heads	198,775	...	741,584	...	1,558,127	1,390,690	701,325	1,277,387	1,133,128
Total Principal Heads	501,398	1,364,543	4,338,3 0	1,094,635	8,579,178	8,427,535	3,687,321	8,541,963	7,332,205
Receipts by Civil Departments	75,078	67,794	13 342	45,773	467,798	210,088	163,440	237,055	224,466
Miscellaneous	149,076	18,080	68 023	12,712	173,800	140,118	47,399	113,738	105,179
Irrigation	3,609	...	18 416	...	241,548	701,848	623,799	688,972	160,623
Buildings and Roads: Civil Works	7,564	13,755	8,707	18,565	91,946	87,923	67,850	115,011	155,076
Total Revenue	736,725	1,464,172	4,576 838	1,171,685	9,554,370	9,567,512	4,589,809	9,596,739	7,977,549
EXPENDITURE.									
Direct Demands on the Revenues (excluding Opium, Salt, and Customs)	312,963	301,692	694,030	145,890	850,189	952,304	510,823	1,424,032	2,044,211
Salaries and Expenses of Civil Departments	1,647,879	471,431	1,610,027	328,726	2,678,155	1,947,474	1,387,742	1,809,063	1,976,393
Miscellaneous Civil Charges	—50,880	47,921	110,318	28,914	521,864	285,449	157,873	316,917	393,621
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	..	..	...	1,070	...	...	...	12,668	5,871
Irrigation	14,801	...	123,272	...	284,363	273,849	329,979	445,691	284,110
Buildings and Roads: Civil Works	113,771	191,366	646,655	270,592	741,499	554,265	389,569	655,713	622,056
Total Expenditure	2,038,534	1,012,410	3,184,757	784,122	5,076,070	4,013,341	2,776,186	4,674,084	5,265,262
Net Revenue	—1,301,809	451,762	1,392,081	387,563	4,478,300	5,554,171	1,813,823	4,922,655	2,712,287

PART II.

DETAILS OF THE ACCOUNTS AND ESTIMATES.

SECTION I.—THE ACCOUNTS OF 1894-95.

66. The Revised Estimates of 1894-95 showed a surplus of Rx. 990,500: the Accounts of the year show a surplus of Rx. 693,110. The diminution is the result of the decision, taken since the Revised Estimates were framed, to restore the Famine Grant to the extent of Rx. 1,000,000 as explained in paragraph 7.

Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the "Gazette of India" of the 14th instant. The following is a general comparison of the Revised Estimates with the Accounts of the year :—

		Revised Estimates	Accounts.	Accounts, Better.	Accounts, Worse.
REVENUE.					
India	Rx.	94,783,800	94,814,831	31,031	...
England	£	202,000	203 385	1,385	...
Exchange	Rx.	168,300	169,213	913	...
Total..	Rx.	95,154,100	95,187,429	33,329	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	65,857,600	66,279,531	...	421,931
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—654,200	—560,860	...	93,340
Net...	Rx.	65 203,400	65,718,671	...	515,271
England	£	15,796,500	15,707,367	89.133	...
Exchange	Rx.	13,163,700	13,068,281	95,419	...
Total..	Rx.	94,163,600	94,494,319	...	330,719
Surplus..	Rx.	990,500	693,110	..	297,390

67. The partial restoration of the Famine Grant increased the Expenditure in India by Rx. 556,867, the amount charged to that grant for the construction of Protective Railways.

68. Apart from that special transaction the Expenditure in India fell short of the amount taken in the Revised Estimates by Rx. 134,936, while the Revenue in India exceeded the amount taken in the Revised Estimate by Rx. 31,031, giving a total improvement of Rx. 165,967. The division between Imperial and Provincial of the increase in Revenue and the saving in Expenditure was—

	Imperial.	Provincial and Local.
	Rx.	Rx.
Increase in Revenue	27,912	3,119
Saving in Expenditure	44,715	90,221

the improvement in the Imperial Section being thus Rx. 72,627 and in the Provincial and Local Section Rx. 93,340. Adding to the Imperial improvement, the increase in the Revenue in England, including Exchange, of Rx. 2,298, and the saving in the Expenditure in England, including Exchange, of Rx. 184,552, we arrive at Rx. 259,477 as the total improvement in the Accounts as compared with the Revised Estimate.

69. The collections of Revenue in India fell short of the Revised Estimate, under Land Revenue (including Land Revenue due to Irrigation), by Rx. 203, 689, and Telegraph by Rx. 29,989. Under almost all other heads the collections exceeded the Revised Estimate, the more important increases being Customs Rx. 51,955, Railways Rx. 31,839, Salt Rx. 20,049, and Army Rx. 12,257.

70. The Army Expenditure in India exceeded the Revised Estimate by Rx. 127,300. Under almost all other heads the Expenditure was less than the Revised Estimate, the more important decreases being under Political, Rx. 68,821, owing to the Amir

of Afghanistan not having drawn his subsidy on due date. Land Revenue, chiefly Provincial and Local, Rx. 58,002, Assignments and Compensations Rx. 42,950, and Railways Rx. 29,205.

71. The Expenditure in England under Army fell short of the Revised Estimate by £87,157: the other variations in sterling Expenditure and Revenue are unimportant.

72. The restoration of the Famine Grant transforms the improvement of Rx. 259,477 into a deterioration of Rx. 297,390, and reduces the surplus of Rx. 1,249,977, which would have been secured had the Famine Grant not been restored, to the actual surplus of Rx. 693,110.

73. The Expenditure not charged to Revenue amounted to Rx. 4,446,231 which is less by Rx. 753,769 than the amount, Rx. 5,200,000, entered in the Revised Estimate. The transfer of Rx. 556,867 to the Famine Grant, abovementioned, accounts for the larger part of the difference: the remainder is due to the expenditure of the Secretary of State on the purchase of Stores in the last month of the year being less than he anticipated.

SECTION II.—THE REVISED ESTIMATES OF 1895-96.

74. The following is a general comparison of the Budget Estimates with the Revised Estimates of 1895-96:—

REVENUE.	Budget.	Revised.	Revised, Better.	Revised, Worse.
India .....Rx.	96,610,800	97,509,000	898,200	...
England .....£	171,000	210,300	39,300	...
Exchange .....Rx.	142,500	158,600	16,100	..
Total...Rx.	96,924,300	97,877,900	953,600	..
EXPENDITURE.				
India—				
Imperial, Provincial, and Local .....Rx.	68,332,000	69,003,900	..	671,900
Adjustment for Provincial & Local Surplus and Deficit.Rx.	—623,300	+383,300	..	1,006,300
Net..Rx.	67,708,700	69,386,900	..	1,678,200
England .....£	15,910,600	15,701,000	209,600	..
Exchange .....Rx.	13,258,800	11,838,600	1,420,200	..
Total..Rx.	96,878,100	96,926 500	..	48,400
Surplus...Rx,	46,200	951,400	905,200	...

75. The outstanding causes of difference between the Budget and Revised Estimates of the year are, first, the cost of the Chitral Expedition; second, the rise in the rate of exchange from 13·09d. to 13·08d. the rupee; third, the partial restoration of the Famine Grant: and fourth, the refund to the Provincial Governments of the contributions of Rx. 495,000 levied from them in 1894-95.

76. There has been an increase of Revenue in India of the satisfactory amount of Rx. 898,200, Rx. 644,700 of it being Provincial and Local, and the remainder Imperial. (The reason why so large a proportion of the increase of Revenue appears in the Provincial Section is explained below in paragraph 79.) The Imperial Expenditure in India has exceeded the Budget Estimate by Rx. 1,033,500: the Provincial and Local Expenditure, on the other hand, is less by Rx. 361,600. The improvement in Provincial and Local Revenue and the saving in that Expenditure together make up the difference of Rx. 1,006,300 in the "Adjustment of Provincial and Local Surplus and Deficits" shown in the table in paragraph 74. The Revenue in England has been slightly greater and the Expenditure in England slightly less than the Budget Estimate, but the important feature in the connection with the sterling figures is the large saving in expenditure, secured by the rise in the rate of exchange.

DECREASE OF REVENUE IN INDIA.

77. The only decreases in Revenue in India are, insignificant diminutions in the Police Departmental Receipts on Minor Irrigation Receipts, a small diminution in the amount due from the Mysore Durbar on account of the interest charge on the Mysore Railway, which rises or falls with the net result of the working of the Railway, and the following more important decreases:—

	Imperial. Rx.	Provisional and Local. Rx.	Total. Rx.
Guaranteed Railways, net receipts	225,000	...	225,000
Land Revenue	545,900	—368,800	177,100
Ditto due to Irrigation.....	73,600	...	73,600
Major Irrigation Works, direct receipts.....	—21,500	106,600	85,100
Mint	27,300	...	27,300

78. The falling off in the receipts of Guaranteed Railways occurs in the Great Indian Peninsula Railway. The other two Guaranteed Railways, the Madras and the Bombay, Baroda and Central India, have both done better than there was reason to hope when the Budget Estimate was framed and than in the previous year, the goods traffic in particular having developed well. The receipts of the Great Indian Peninsula Railway were unprecedently low in 1894-95, and the Budget Estimate assumed that there would be a recovery this year of about Rx. 485,000. This has not occurred, and though the net receipts will exceed those of last year, they will be less than the Budget Estimate by Rx. 400,000. The reasons assigned are a failure of the crops of wheat, seeds, and cotton, and the breaks which excessive rain caused in the south-eastern branch of the line in September last.

79. The division of the Land Revenue receipts between Imperial and Provincial is affected by the refund to the Provincial Governments of the contributions: the refund is effected by transferring Rx. 405,000 from the Imperial to the Provincial share of Land Revenue. The decrease under the head occurs in the North-Western Provinces and Oudh, Rx. 135,200 due to the failure of the cold weather rains this year which is expected to necessitate remissions and suspensions in this month: in the Central Provinces Rx. 90,700,—Arrears of 1884-95 caused by the bad seasons were expected to be collected this year, but the amounts have been remitted and there have been further suspensions of revenue; and in the Punjab Rx. 53,600, due, as in the case of the North-Western Provinces, to the failure of the winter rains this year. In Bombay the collections are expected to exceed the Budget Estimate by Rx. 39,100 in consequence of the collection this year of arrears which remained uncollected in March last: the Budget Estimate provided for the collection of some arrears, but more arrears remained from 1894-95—see para. 69 above—and they have been collected: the collections are expected to exceed the Budget Estimate also in Burma by Rx. 49,200 and in Madras by Rx. 30,700.

80. The decrease in Land Revenue due to Irrigation occurs in Madras and Bombay; there were extensive relinquishments of water in the Godaveri and Kistna deltas, and certain villages in the former were exempted from the enhanced water rate: the rabi season was unfavourable to irrigation from the Desert and Eastern Nara Canals in Sind.

81. As explained in paragraph 130 of the Financial Statement for 1895-96, heavy rainfall of the cold weather of 1894-95 in the North-Western Provinces having reduced the need of irrigation, the Budget Estimate anticipated a diminution of Rx. 87,900 in the Irrigation Receipts in that Province. That diminution, though larger than any previous experience justified, has proved to be insufficient and a further decrease of Rx. 103,600 has occurred. The Irrigation Revenue in the North-Western Provinces and Oudh is mainly Provincial, and this very serious reduction has subjected the North-Western Provinces and Oudh Provincial finances to a serious strain the stress of which is increased by the failure of the cold weather rains this year and the consequent prospect of scarcity,—see paragraph 13 The loss of Revenue in the North-Western Provinces is counterbalanced to some extent by an increase in the Punjab.

82. The reduction in the Mint Receipts occurs mainly in the gain on copper coinage. That gain varies with the amount of copper coin passed into circulation, which fluctuates from year to year; the tendency in recent years has been downwards, the issues of the past having fully met the demand, and this year the amount is less than for many years back.

83. The following are the important increases in Revenue in India:—

	Imperial. Rx.	Provincial and Local. Rx.	TOTAL. Rx.
Opium	196,500	...	196,500
Salt	97,400	3,300	100,700
Stamps	17,600	63,200	80,800
Excise	140,500	42,900	183,400
Customs	71,500	4,000	75,500
Telegraph	50,300	...	50,300
XXIV, Exchange	98,300	...	98,300
State Railways, gross receipts	297,500	75,700	373,200
Army	51,900	...	51,900

84. In the Budget Estimate Rx. 1,300 a chest was taken as the average price of Bengal Opium, and the sales in January, February, and March were assumed at the same monthly quantity as that fixed for the calendar year 1895, namely, 3,105 chests a month: the average price realised has been are Rs. 1,390 a chest, and the sales of the last three months of the year were fixed in June last at 3,250 chests a month: these two causes, the former being much the more important, have resulted in an increase in the receipts from the sale of Bengal Opium of Rx. 396,600. On the other hand, the exports of Malwa Opium have seriously declined, causing a reduction in the Bombay receipts of Rx. 201,100.

85. The quantity of salt passed into consumption does not differ much from the quantity on which the Budget Estimate was based: on the whole the quantity issued will be rather less than anticipated, the falling off occurring in the issues of the Northern India Salt Department. But the receipts in Madras are expected to exceed the Estimate by Rx. 140,300 in consequence of the high price of Government paper having induced the dealers to pay the duty in cash to a greater extent than usual instead of availing themselves of the option of taking credit for six months on lodging Government paper as security. The increase is accordingly not a real increase of revenue, but only a partial anticipation of next year's receipts.

86. The Revenue from Stamps and Excise has increased as usual, the increases being distributed over most Provinces, the important exceptions being the Excise Revenues of the Central Provinces and of the North-Western Provinces and Oudh which have decreased by Rx. 24,900 and Rx 29,000, caused in both cases by the bad seasons which have fallen to the lot of those two Provinces.

87. In the table in paragraph 144 bellow will be found a comparison of the Budget and Revised Estimates of Customs Duties from the several classes of articles subject to duty.

The Import Duty on Cotton Goods is expected to be less than estimated last March by Rx. 271,500. To a small extent this is due to the reduction in the rate of duty from 5 to 3½ per cent. from the beginning of February by Act No. III of 1896; but the main reason is the decline in the import of cotton goods. The causes of the decline are disputed: the Lancashire manufacturers attribute the decline to the imposition of the duties: but I accept rather the explanation given in India, which is, that the large imports of previous years had overstocked the markets.

The Excise duty on Cotton Goods will produce Rx. 8,500 less than the amount taken in the Budget Estimate. But for the change in the law during the two last months of the year made by Act No. II of 1896 the Estimate would have been realised. Manufactured cotton goods were rendered subject to Excise Duty by that Act while yarns were exempted. To prevent the inconvenience which would have been caused by compelling the mill-owners to remove the stocks of goods ready for issue from the premises before they became liable to the new duty, it was provided that duty should not be levied on any stocks ready for issue before the new Act became law, subject to certain precautionary conditions; the issues from the mills in February and March will be from those stocks, and it is not expected that much excise duty on cotton goods as distinct from yarns will be realized in these two months.

The duty on rice, the duty on liquors, the duty on oils, the duty on silver and the general import duties will all produce considerably more than the Budget Estimate.

88. The Telegraph Revenue has increased at a more rapid rate than the normal, the chief cause being the larger number of State telegrams sent in connection with the field operations in Chitral.

89. The difficulties in estimating the fluctuating receipts under the head XXIV—Exchange have been explained in previous Financial Statements.

90. The State Railways as a whole show satisfactory progress. The only important decreases in receipts occur on the Rajputana-Malwa State Railway and the Indian Midland Railway. The receipts of the former Railway rose to a very high figure in 1894-95, and it was expected that that would be maintained and slightly increased this year. The result, however, has been different: the earnings this year have gone to about the level of 1893-94 and will be Rx. 240,000 lower than the Estimate: the falling off has occurred in the receipts from general merchandise traffic, notably oilseeds, sugar and wheat: the crops failed in the Rewari district. The receipts of the Indian Midland Railway are expected to fall short of the Budget Estimate by Rx. 80,000: this is ascribed to bad seasons in the district served by the Railway. Improvements on other Railways more than counterbalance these reductions, the largest being the East Indian Railway, Rx. 250,000, ascribed to a general development of traffic: the North-Western Railway, Rx. 270,000, due to a large export traffic to Karachi and the movement of troops and stores in connection with the Chitral Expedition; and the Eastern Bengal Railway, Rx. 90,000, caused by the conveyance of a specially large jute crop. It may be mentioned here that an unusually large proportion of the increase in the Receipts of State Railways is counterbalanced by an increase of Rx. 336,700 in their Working Expenses.

91. The increase in the Army Receipts is caused by larger sales and issues of ordnance stores and arms, by recoveries of the value of stores and rations issued to troops on field service, and by an increase in the contributions for the Indian Military Service Family Pensions: the sales of Commissariat Stores, on the other hand, were less than the Estimate.

92. The main item of the increase of Revenue in England is £28,6000 under Army: of that £18,200 occurs in the value of articles in the possession of Regiments returning from India and £3,900 under the head of the Indian Troop Service. In consequence of the rise in the rate of exchange, the increase in the Exchange on Sterling Revenue is not proportionate to the increase in that Revenue.

93. As mentioned above in paragraph 75, the two chief causes of the increase of Expenditure in India above the Budget Estimate are the Chitral Relief Expedition and the restoration of the Famine Grant. The latter costs Rx. 534,800. The payments on account of the former in the current year are expected to be Rx. 1,647,500, being Rx. 1,497,500 in excess of the Budget provision of Rx. 150,000 for the preparations which, immedialely after the Financial Statement was issued, had to be merged in the cost of the expedition: arrears of Rx. 20,000 are also expected to remain over for payment next year.

94. The following is a statement of the important increases of Expenditure in India:—

	Imperial. Rx.	Provincial. Rx.	Total. Rx.
13.—Interest	129,100	—4,100	125,000
Construction of Protective Railways.....	534,800	.....	534,800
State Railways, working expenses	316,200	20,500	336,700
Army	1,137 700	....	1,137,700

95. The increase in the interest payments is caused by the payment of arrears of interest on notes of the 4 per cent. loans, chiefly those of an endowment by the late King of Oudh (referred to in paragraph 221 of last year's Statement), admitted to conversion for special reasons after the dates fixed in the notification allowing conversion, and on notes presented fot discharge.

96. The amount entered opposite Construction of Protective Railways is the amount required to bring the Famine Grant up to the total of Rx. 1,000,000.

97. Part of the increase in the Working Expenses of State Railway is covered and caused by increase in the Traffic Receipts. The increases not so caused occur on the Rajputana-Malwa Railway, caused by a rise in the price of fuel; the Bengal and North-Western Railway, caused by the rise in the price of fuel, by the renewals of portions of the line being greater than expected, and by increased payments due under the supplemental contract; and on the Oudh and Rohilkhund Railway, caused by the estimate not having made sufficient provision for the renewals of rails and girders.

98. Under Army, the Chitral Relief Expedition is expected to cost, as mentioned in paragraph 93 above, Rx. 1,497,500 more than the provision in the Budget Estimate; the military portion of the cost of the occupation of Chitral and its communications after the withdrawal of the Relief Force amounts this year to Rx. 102,200; the Tochi Garrison and the Perso-Baluch and Afghan-Baluch Boundary and the Sikkim Frontier escorts and the Chin Hills operations, for which no provision was made, will cost Rx. 69,600; the expenditure on the Wano Garrison, the Gilgit Agency, and the Mekong escort will cost Rx. 53,700 more than the Budget provision: the European Army this year has been generally slightly above the authorised strength instead of rather below, and this has caused an increase over the Budget Estimate of about Rx. 80 000; and the purchase of additional mules required for mobilization purposes, and their up-keep will cost this year about Rx. 5,000.

The items of increase over the Budget Estimate above emunerated amount to Rx. 1,808,000. This excess has been considerably reduced, to Rx. 1,137,700, by savings in other parts of the Army Expenditure. The more important of those savings are—

	Rx.
In the cost of the Waziristan Field Force and other frontier operations and escorts.....	58,900
„ Exchange Compensation	53,700
„ charges for food and fodder owing to low prices	170,000
„ charges for conveyance of troops and stores	71,000
„ the maintenance of transport animals in Burma which were below strength	24,200
„ transport charges in Bengal, the Punjab, and Bombay	15,000
„ miscellaneous Commissariat charges	36,000
„ clothing charges, owing partly to a change of system, partly to the transfer of some chrges to England, and partly to the failure of the contractors to supply a large number of boots within the year.....	77,200
„ Barrack establishments and supplies	16,700
„ Ordnance establishments and supplies.....	75,000
„ compensation for dearness of provision to Madras pensioners owing to the fall in prices	107,000

The total of these amounts to Rx. 608,400, reducing the excess of Rx. 1,808,000 to Rx. 1,199,600, and there have been other smaller savings.

99. The increases in expenditure discussed in paragraph 93 and the paragraphs which follow it are counterbalanced to a considerable extent by savings under other heads. The more important of these are—

Head.	Imperial. Rx.	Provincial and Local. Rx.	Total. Rx.
Land Revenue	25,600	75,800	101,400
Opium	676,600	.....	676,600
Forest	36,700	18,600	55,300
Police	25,400	62,600	88,000
Guaranteed Railways, Surplus Profits, Land and Supervision	85,700	.....	85,700

100. Most of the Imperial savings under Land Revenue occur in Survey and Settlement operations in Upper Burma and Bengal. The Provincial and Local Savings occur in all the Provinces except the Punjab and the Central Provinces: Survey and Settlement operations as well as most of the other heads contribute to the decreases, which may be generally ascribed to the Budget Grants being fixed, as usual in the case of Provincial heads of Expenditure, on rather too liberal a scale.

101. The Estimate for Opium Expenditure was, as is customary, fixed on the assumption that the crop would be a normal average producing about 100,000 maunds, and a provision of Rx. 100,000 was also made for the purchase of Malwa Opium. The crop was

again a very short one, and the payments were accordingly much less than the estimate. As has frequently been remarked in the annual Fnancial Statements, this saving is one which the Government of India would prefer not to have, as it imperils the Revenue in succeeding years and the future loss may exceed the present gain.

102. The savings under Forest and Police occur in all the Provinces (except Bengal under Forests, where the expenditure will exceed the Estimate for the special reason mentioned in paragraph 146 below); and may be ascribed to the same cause as above assigned for the decrease under Provincial Land Revenue Expenditure.

103. The payments of Surplus Profits to Guaranteed Railway Companies have been less than the Estimate in consequence of the large reduction in the earnings of the Great Indian Peninsula Railway: the profits payable to that Company in 1895-96 are less than the estimate by Rx. 158,200. The increased traffic on the Bombay, Baroda and Central India and the Madras Railways, on the other hand, has increased the payments to the former Company by Rx. 68,100, and has necessitated a payment to the latter Company of Rx. 6,300: the Madras Railway has never before earned surplus profits.

104. One cause of saving which affects almost all the Expenditure heads of the Estimates is the rise in the rate of exchange above that assumed for the calculation of the cost of Exchange Compensation Allowances. The average rate taken for this purpose in the Budget Estimate was 13d. the rupee: the four quarterly rates with reference to which the Exchange Compensation Allowances have been paid are 12 25-32d., 13 9-32d., 13 7-32d. and 13¾d., yielding an average for the whole year just over 13¼d.

EXPENDITURE IN ENGLAND.

105. The Sterling Expenditure is expected to be less than the Budget Estimate by £209,600. The interest charges are less by £35,400, of which £25,400 represents the reduction in the rate of interest on India Bills and £10,000 the provision for interest on temporary loans from the Bank of England which have not been required. The demands for stores having been less than indicated in the estimates of requirements, the payments for stores are less than the estime by a net amount of about £168,500. The payments to the War Office in respect of Effective and Non-Effective Army Charges on account of 1894-95 turned out to be less than expected last March by £39-300.

On the other hand, the contribution towards the expenses of Her Majesty's Ships in Indian waters has been increased by £34,900; the payments of pensions and leave allowances in England have increased by £18,800, and there have been other smaller increases.

106. The net charge for Exchange on Sterling Expenditure is less than in the Budget Estimate by Rx. 1,436,300. The net Sterling Expenditure is less by £248,900, and the Exchange on this difference at 13·09d. the rupee, the rate of the Budget Estimate, is Rx. 207,400, which in the saving in Exchange due to the decrease in the sterling payments. The direct saving from the rise in the rate of exchange from 13·09d. to 13·68d. the rupee is therefore Rx. 1,228,900.

SECTION III.—BUDGET ESTIMATE OF 1896-97.

107. The following is a general comparison of the Budget Estimates of 1896-97 with those of 1895-96:—

		1895-96.	1896-97.	1896-97, better.	1896-97 worse.
REVENUE.					
India	Rx.	96,610,800	97,316,800	706,000	..
England	£	171,00)	174,100	3,100	..
Exchange	Rx.	142,500	129,800	..	12,700
Total..	Rx.	96,924,300	97,620,700	696,400	..
EXPENDITURE.					
India—Imperial, Provincial, and Local	Rx.	68,332,000	70,274,900	...	1,942,900
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—623,300	—886,400	263,100	...
Net...	Rx.	67,708,700	69,388,500	...	1,679,800
England	£	15,910,600	15,909,400	1,200	..
Exchange	Rx.	13,258,800	11,859,700	1,399,100	...
Total..	Rx.	96,878,100	97,157,600	..	279,500
Surplus	Rx.	46,200	463,100	416,900	...

108. The important points of difference between the Estimates of the two years are, a sacrifice of Revenue to the extent of nearly Rx. 500,000 by the reduction of the Cotton Duties from 5 per cent. to 3½ per cent. ad valorem: a substantial increase in other Revenue of about Rx. 1,200,000; the partial restoration of the Famine Grant: an Expenditure of about Rx. 500,000 on measures of preparation for the mobilization of the Army: a moderate increase in other Expenditure; and a large saving in Exchange consequent on the rise in the rate from 13·09d. to 13·75d. the rupee. The final result is that a moderate surplus is expected in 1896-97 as compared with the nominal surplus of the Estimates of 1895-96.

109. The Provincial and local share of the increase in Revenue is Rx. 348,900, and of the increase in Expenditure Rx. 612,000. The difference between these two amounts constitutes the increase of Rx. 263,100 in the "Adjustment of Provincial and Local Surplus and Deficits."

110. The important decreases in Revenue in India are—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Land Revenue	161,600	114,700	276,300
Customs	335,600	—2,800	332,800
Guaranteed Railway, Net Receipts	262,000	...	262,000

111. We are usually able to count on an increase of Land Revenue from year to year. But in 1896-97 Burma is the only Province in which an appreciable increase (Rx. 91,200) is expected: Bengal will yield an increase of Rx. 9,700 in consequence of an increase of the recoveries of the landlords' and tenants' share of the cost of the Behar Survey. The chief reductions in Land Revenue occur in the North-Western Provinces, Rx. 172,900, Bombay Rx. 101,400, the Punjab Rx. 50,300, and the Central Provinces Rx. 32,700. In the North-Western Provinces and the Punjab the falling off is caused, as in 1895-96, see paragraph 79, by the failure of the winter rains which will necessitate remissions and suspensions next year as well as this. The decreases in Bombay and the Central Provinces are due to the fact that the Estimate of 1895-96 included special amounts for the collection of arrears from 1894-95.

112. The reason why the Customs Revenue will be less in 1896-97 than this year is the reduction in the rate of duty on Cotton Goods and the exemption of cotton yarns from duty. The Estimate for the Import Duty on Cotton Goods is less than the Estimate of 1895-96 by Rx. 535,300, while the Excise Duty on Cotton Goods is greater by Rx. 40,000; though there will be no Excise Duty on yarns, the Excise Duty at 3½ per cent. will be levied on manufactured goods of all counts below as well as above 20s. The net reduc tion in Revenue caused by the legislation of February is therefore just under Rx. 500,000. This loss is partially counterbalanced by a satisfactory improvement in the Revenue from other goods, the following articles in particular yielding the increases shown opposite them:—

	Rx.
Manufactured Articles and Raw Materials	18,700
Oils	28,700
Metals, other than Silver	18,900
Articles of Food and Drink	20,300
Rice, export duty	58,500

113. The reduction in Revenue from Guaranteed Railways occurs on the Great Indian Peninsula Railway. The experience of 1895-96 has shown that it is not safe to count on the earnings of that Railway being so high as they were taken in the Estimate of 1895-96.

114. The more important heads under which increases of Revenue in India are anticpated in 1896-97 are the following:—

	Imperial Rx.	Provincial Rx.	Total. Rx.
Opium	34,700	...	34,700
Stamps	20,100	64,400	84,500
Excise	159,900	50,500	210,400
Forest	58,200	31,900	90,100
Tributes	102,700	...	102,700
Post Office	82,600	600	83,200
Telegraph	71,000	...	71,000
State Railway, Gross Receipts	271,900	48,300	320,200
Irrigation	237,900	155,500	393,400

115. The price for Bengal Opium is taken at the same figure, Rs. 1,300 a chest, as in the Estimate of 1895-96. As the quantity to be sold is slightly greater, the receipts from the sale of Bengal Opium are increased by Rx. 226,200. On the other hand, the exports of Malwa Opium have, as mentioned in paragraph 84, fallen off considerably, and although there will probably be a recovery in 1896-97, it is not considered safe to count on this: the Estimate for Opium Pass Fees has accordingly been taken Rx. 200,000 lower than that of this year; and the total estimate for the head exceeds that of 1895-96 by Rx. 34,700 only.

116. The improvements under Stamps, Excise, Forest, Post Office, Telegraph and State Railways represent for the most part the ordinary development of Revenue, which is annually secured.

117. The tribute payable by the Mysore Government was fixed in 1881 at Rx. 350,000 on the rendition of Mysore to the Maharaja, but for special reasons connected with the financial condition of Mysore, the famine of 1876 to 1878 having placed a strain on the finances and left a legacy of debt behind it, it was decided to postpone levying the full amount for some years and to levy Rx. 245,000 only. The period of this postponement has now come to an end and the full tribute is payable in 1896-97. This accounts for the increase shown opposite tributes.

118. The failure of the cold weather rains in the North-Western Provinces and the Punjab, which, as explained in paragraph 111, is responsible for a large part of the reduction in Land Revenue, causes also the greater portion of the exceptionally large increase under irrigation, the need for water for irrigation being increased by the drought. A portion, however, of the increase is due to the further development of irrigation from the Chenab and Western Jumna Canals. The Irrigation Revenue will be unprecedently high in the North-Western Provinces and Oudh and in the Punjab. Though the increase is so large, Rx. 160,000 in the former and Rx. 233,700 in the latter Province, it is confidently anticipated that it will be realised, as the very magnitude of the Estimates proposed by the local authorities led to a very careful scrutiny of them before they were accepted.

119. The Estimate for Revenue in England does not differ materially from that for 1895-96.

120. The only two heads under which it has been possible to secure a reduction of any importance in Expenditure in India in 1896-97, as compared with the Budget Estimate of 1895-96, are—

	Imperial. Rx.	Provincial. Rx.	Total. Rx.
Interest on Ordinary Debt	208,100	—10,500	197,600
and Opium	160,000	.....	160,000

121. The bulk of the saving in interest is caused by the usual transfer from Ordinary Debt to Debt charged against Railways and Irrigation Works. A small increase is, on the other hand, caused by the small provision made for the interest for a fraction of the year on the new loan of Rx. 4,000,000 which it is intended to raise: this is partially counterbalanced by the deduction from this head of the interest on the advances to be made to the Bengal-Nagpur Railway Company and the Indian-Midland Railway for the construction of the Sini-Midnapore-Cuttack-Calcutta and the Saugor-Katni Extension: the credit for such interest is taken by deduction from the charge under 13—Interest.

122. The reduction in Opium Expenditure is really only a matter of estimating. As the prospect of the crop are not known with any certainty whan the Financial Statement is presented, our ordinary practice is to provide for the cost of a normal crop. Last year there was added a provision of Rx. 100,000 for the purchase of Malwa Opium, which has been rendered necessary by the failure of the Bengal crops for some years past. It is still necessary to purchase Malwa Opium; but so far as it is possible to estimate the total outturn to be paid for, we believe the provision made in the estimate to be sufficient.

123. The important increases of Expenditure in India are:

	Imperial. Rx.	Provincial and Local. Rx.	TOTAL. Rx.
Education	1,700	59,700	61,400
Telegraph	34,800	.....	34,800
Famine Relief	.....	70,000	70,000
Construction (of Protective Railways	473,500	.....	473,500
State Railways, Working Expenses	284,600	29,200	313,800
Interest on Debt incurred for Railways and Irrigation Works	227,500	7,300	234,800
Subsidized Railways, Land, etc	78,100	....	78,100
Irrigation, Minor Works	4,500	108,600	113,100
Military Works	68,800	.....	68,800
Cival Works	56,000	202,500	258,500
Army	409,600	.....	409,600

124. The increase under Telegraph is partly the normal growth of the expen diture consequent on the expansion of the operations of the Department and is partly caused by a larger expenditure on stores and on repair of old lines, the enforced economy of the last few year having caused undue restriction of expenditure; the balance of the stock of stores has been very largely reduced in the last three years by that economy.

125. The increase under Education is the usua increase of Provincial expenditure by the Governments which can afford it.

126. The failure of the cold weather rains in the North of India in addition to reducing the Land Revenue (paragraphs 79 and 111) and increasing the Irrigation Revenue (paragraph 118) has also compelled the Government of the North-Western Provinces and Oudh to provide a sum of Rx. 70,000 for Famine Relief which may be necessary in 1896-97 That Government also expects to incur an expenditure of Rx. 10,000 on Famine Relief this year. The Bengal Government has also repeated next year a provision of Rx. 5,000 for Famine Relief by local bodies, which was made in the Estimate of this year but will not be required: this does not, however, indicated any expectation of scarcity in Bengal. No other Government has thought it necessary to make any provision for Famine Relief; but in some places, particularly in the North-Western Provinces and in the Native States of Rajputana and Central India, the commencement of Railway works in contemplation is being hastened on with the object of providing work in districts which are threatened with scarcity.

127. The amount shown opposite Construction of Protective Railways is the entry to give effect to the restoration of the Famine Grant.

128. The increase in the Working Expenses of State Railways is covered by the increase in the Receipts. Ordinarily, however, the increase in the Working Expenses should be less by 50 per cent approximately than that in the Receipts: but in the Working Expenses of the North-Western Railway are increased by the addition to that line of the Mushkaf-Bolan section, which will yield very little revenue; the same remark applies to part of the Rohri-Kotri line; and specially large renewals of rails and the sleepers will come into next year's accounts.

129. The increase under Interest on Debt incurred for Railways and Irrigatirn Works is the interest on the Capital Expenditure in the current year.

130. The increase under Subsidized Companies, Land, etc., is due to provision having been made for land for the extension of the Bengal and North Western Railway Company, for the South Behar, Southern Punjab, and Ahmedabad-Parantij Railways under the contracts with which Companies the Government have to provide free of cost to the Companies the land required for the lines.

131. The Imperial grant for Minor Irrigation Works in Upper Burma has been increased by Rx. 30,000, as it has been shown to the satisfaction of the Government that a large amount is required for the maintenance and extension of the existing Irrigation Works in the "dry zone" of Upper Burma. On the other hand, it has been found possible to reduce the Imperial grants in Bombay and the small Provinces under the direct control of the Government of India.

The Local Governments of Madras, Bengal, the North-Western Provinces and Oudh and Lower Burma have all found it either necessary or desirable to increase the Provincial grants for Irrigation.

132. It has been found necessary to increase the Expenditure on Millitary Works in order to construct works required for the occupation of Chitral and its communications, (Rx. 21,000) and for the Cantonment at Tochi (Rx. 40,000).

133. The need of economy led to the reduction of the Imperial grant for Civil Works in the current year. It is impossible next year to meet more of the numerous demands for new buildings and to provide Rx. 40,000 for the Bangalore water supply project. (Rx. 20,000 is also provided for that project from the Military Works Grant.) The burning of the Public Works Office in Simla also causes a special addition of Rx. 20,000 to admit of the re-construction of that building being begun.

The amount of the Provincial grants for Civil Works is a fair measure of the prosperity of the Provincial finances of the several Provinces. The Bengal finances are very flourishing, and that Government has accordingly provided for Civil Works Rx. 169,800 more than in 1895-96. Lower Burma has provided Rx. 69,300 more. Assam, the Punjab and Bombay have provided for smaller increases. The financial straits of the North-Western Provinces and Oudh and the Central Provinces have compelled those Governments to reduce the expenditure under this head.

134. The increase in the Army Expenditure is due to the decision to complete the preparation for mobilization, as explained in paragraphs 45 and 161. The total Expenditure on those preparations next year will be Rx. 494,900. But for those charges, the Army Expenditure would have been less than the Estimate of 1895-96, although the increase in the pay of the Native Army which had effect from 1st June last causes an increase of Rx. 110,000: the extension of that increase in pay to men of the reserve, when called out for training, coupled with an increase in their number, an increase of Rx. 25,700: the new clothing system, an increase of Rx. 27,800, and greater activity in the Ordnance Department, and increase of Rx. 32,100. The rise in the rate of exchange is the main causes of reduction in the Army Expenditure, the charges for Exchange Compensation Allowance being less by Rx. 130,200, and for the pay of the British Troops by Rx. 53,200. The fall in prices secures a saving of Rx. 60,000, and the charges for conveyence of troops and stores are expected to be less by Rx. 40,400.

135. The rate assumed in the Budget Estimate as the average rate with reference to which Exchange Compensation Allowance will be paid is 1s.1¼d., the same as that taken for the conversion of sterling into rupees.

136. The estimate of the Expenditure in England in 1896-97 is less than for 1895-96 by £1,200. The cos of Telegraph Stores will be more by £13,300; the contribution to her Majesty's Government towards the expenses of her Majesty's Ships employed in Indian seas by £17,800; Civil Superannuation Allowances and Pensions by £34,000; interest on Capital Deposited by Railway Companies by £27,900, and the Army Pensions and Non-Effective Services by £31,600. On the other hand, the provision of £30,000 made in 1895-96 for the visit to England of the son of the Amir of Afghanistan is not required next year: the cost of Marine Stores will be less by £18,800; the effective Army Charges by £53,6o00, and the payments for Stores for the Special Defence Works by £41,400.

137. In 1896-97 the charge for Exchange on the net Sterling Expenditure is less than in the Budget Estimate of 1895-96 by Rx. 1,380,400. The net Sterling Expenditure is less than in the Estimate of 1895-96 by £4,300, and the exchange on this difference at 13·09d. the rupee is Rx. 3,600. The direct saving from the rise in the rate of exchange from 13·09d. to 13·75d. the rapee is therefore Rx. 1,382,800.

SECTION IV.—EXAMINATION OF THE ESTIMATES UNDER THE MORE IMPORTANT HEADS OF REVENUE AND EXPENDITURE.

LAND REVENUE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1895-96. Revised.	Budget. 1896-97.
	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
Shown under XXIX.—Irrigation	722306	746926	770139	929700	856100	929900
Shown under I.—Land Revenue	24905328	25589609	25408272	26369600	26192500	26093300
Expenditure—						
District Administration	2345258	1836060	1845760	1876300	1865200	1900200
Other Charges	1691087	2184953	2202372	2312800	2222000	2275600
Total...	3936345	4021613	4048132	4189100	4087200	4175800

138. From the above table it will be seen that the progress of this important head of Revenue has received a check. The Budget Estimate of this year will not be realised, and the Estimate for next year is even lower than the probable realisations of this year. This temporary check is caused by bad seasons. The failure of the rains this cold weather largely reduces the collections of Land Revenue in the North-Western Provinces and Oudh and in the Punjab both this year and next. The season was unfavourable in the Central Provinces a year earlier, and the amounts of which the collection was suspended then, which it was hoped would be collected this year, had ultimately to be remitted altogether: an increase of Rx. 47,500 is expected next year in that province owing to revision of assessments, but even with that increase the Revenue next year, though higher than the probable collections, will be less than the Budget Estimate of this year. In Madras there has been some falling off this year in the irrigation portion of the Land Revenue, as explained in paragraph 80, but the ground lost will be more than made up next year. In Bombay the Budget Estimate of this year provided for the collection of considerable arrears and the collections will exceed the estimate; the absence of arrears reduces the estimate for next year. In Upper Burma a bad season in the "dry zone" has reduced the collections of that hameda (house or poll tax) this year. In Lower Burma the season has been favourable, and the revenue is progressing.

OPIUM.

	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1895-96. Revised.	1896-97 Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue—					
Bengal—Sale of Opium	4803376	5321390	4813800	5240400	5070000
Bombay—Pass Fees.....	1600530	1801258	1790000	1590000	1590000
Excise Opium and other Revenue..	218665	201109	226800	226700	235300
Total.....Rx.	6627571	7323757	6860600	7057100	6895300
Expenditure—					
Payments to Cultivaters including purchase of Opium.....Rx.	1670776	1417713	2533300	1882900	2340000
Other Charges.Rx.	194722	195792	220600	194400	253900
England .....£	1278	1419	700	600	800
Exchange..Rx.	831	1181	600	400	600
Total.....Rx.	1876607	161610[illegible]	2755200	2[illegible]78300	2595300
Statistics—					
Bengal—					
Chests sold.....	43353	39780	37260	37695	39000
Average price..R	1109	1338	1300	1390	1300
Chests produced.	40506	33329	.....	.....	.....
Chests in Balance, March, 31st.....	31745	25293	.....	....	.....
Reserve, December, 31st	1814	1279	....	—2652	.....
Bombay—					
Chests passed for export	26675½	29577½	27538½	24461	24461
Rate of Duty ...R	600	600&650	650	650	650

139. The figures in the above table and the remarks in paragraphs 84 and 115 give all the information that is required regarding the Opium Revenue and Expenditure.

SALT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget	1895-96. Revised	1895-96. Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total .....Rx.	8656104	8228876	8665749	8694300	8795000	8706000
Charges ...	458707	474405	498415	534100	520500	566900

140. As explained in paragraph 85, the large increase in the Revised Estimate of Revenue in 1895-96, which occurs almost entirely in Madras, does not indicate an increase in the consumption of a corresponding quantity, but is caused by the payment six months earlier than the rules in that province require of the duty on much of the salt cleared. The administration of the Salt Law is being made more effective in Burma, and the revenue in that province is recovering from the very low level of 1893-94. In India Proper, that is excluding Burma, the consumption of salt increase slowly from year to year, and the revenue as a whole increases; the other variations in the figures of the above table are caused chiefly by transfers of demand from one source of supply to another. When the season is unfavourable for the production of salt at the Sambhar Lake, a large portion of the demand is transferred to Baragora salt and the receipts of the Northern India Salt Department diminish, while those in Bombay increase: when the course of trade or of exchange increases or decreases the imports into Calcutta, the quantity supplied from the Northern India Department is diminished or increased; but the total revenue is not affected by these changes in the source of supply.

The Budget Estimate of Revenue is almost the same as that for 1895-96.

The savings in the Revised Estimate of expenditure for 1895-96 occur partly in Madras and partly in the Northern India Salt Department. The increase in the Estimate for next year is almost entirely in Madras, where the Local Government considers that large expenditure is required for the proper development of the operations of the Department.

STAMPS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	Budget 1895-96.	Revised 1895-96.	Budget 1896-97.
Revenue—						
Court Fees and Plain Paper.....	2,995,369	3,063,463	3,162,521	3,184,000	3,220,500	3,228,800
Commercial and other Stamps...	1,374,200	1,368,399	1,383,285	1,385,600	1,424,300	1,422,900
Other Revenue ..	78,971	77,489	79,874	78,600	84,200	81,000
Total...Rx.	4,448,540	4,509,351	4,625,680	4,648,200	4,729,000	4,732,700
Charges—						
India ...Rx.	91,170	92,424	93,211	95,200	94,800	96,600
England (Stores)...£	31,277	33,875	45,103	55,600	45,000	46,000
Exchange... Rx.	18,817	25,263	37,525	46,300	33,900	34,300
Total...Rx.	141,264	156,562	175,839	197,100	173,700	176,900

141. The Stamp Revenue continues to increase. The increase in the Revised Estimate of 1895-96 is distributed over all the provinces except Burma and the Central Provinces, the large increases being in Bombay Rx. 34,000, the Punjab Rx. 16,000, and Madras Rx. 18,000.

The Sterling Expenditure, for the purchase of stores, was considerably overestimated in this year's Budget Estimate, and the saving (including Exchange) amounts to Rx. 23,900. There was a small saving in the expenditure in India.

EXCISE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	Budget, 1895-96.	Revised, 1895-96.	Budget, 1896-97.
	Rx.	Rx.	Rx.	Rx,	Rx.	Rx.
Revenue ..	52[illegible]4,43	5,388,573	5,527,676	5,534,300	5,717,700	5744,700
Charges.....	193,013	193,375	192,809	210,100	207,100	221,500

142. The Excise Revenue also increases rapidly from year to year. The largest increases this year are in Madras Rx. 65,000, Bengal Rx. 60,000, and Bombay Rx. 62,000, and the only two provinces in which the revenue has fallen below the Estimate are the North-Western Provinces and Oudh and the Central Provinces, both of which the general prosperity of the population has been affected by bad seasons. The Estimates for next year are generally for the same amount as now expected this year; but in the North-western Provinces and the Central Provinces the Estimate assumes the recovery of some of the ground lost this year, and in Madras an increase is taken of Rx. 10,000 as the extension of the toddy tree tax will add to the revenue.

PROVINCIAL RATES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	Budget, 1895-96.	Revised, 1895-96.	Budget, 1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ...	3,706,498	3,514,571	3,541,154	3,654,000	3,699,500	3,669,800
Charges	55,659	53,809	56,438	55,900	55,200	56,600

143. The receipts have declined in Bengal, the North-Western Provinces and Oudh, and the Punjab. The great bulk of the increase of the Revised over the Budget Estimate of 1895-96 occurs in Madras, where the cesses constituting the Village Service Funds have yielded a yearly increasing revenue. The rate of those cesses is to be reduced from 9 pies to 8 pies in the rupee from the 1st July next; the consequent reduction in next year's revenue is partially made good by increases in other provinces and in other receipts in Madras.

CUSTOMS.

	Accounts 1892-93.	Accounts 1893-94.	Accounts 1894-95.	1895-96. Budget	1895-96. Revised	1896-97. Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPORT DUTIES—						
Arms, Ammunition, and Military Stores	31,162	35,133	32,238	33,00	31,800	32,400
Liquors—Spirits	541,191	520,505	549,952	543,000	579,400	546,700
Other sorts..	69,062	66,046	61,657	59,000	67,300	63,800
Articles of Food and Drink	...	18,871	299,515	2,92,000	314,100	312,300
Chemicals, Drugs, Medicines, etc.....	459	3,493	92,740	91,000	98,900	97,200
Silver Bullion and Coin	...	3,697	349,192	250,000	311,600	250,000
Other Matals and Manufactures of Metals	...	36,23[illegible]	206,723	206,000	252,900	224,000
Oils	202,309	263,868	323,727	369,000	429,800	397,700
Manufactured Articles	...	30,987	586,135	629,500	640,700	648,200
Raw Materials and Unmanfactured Articles.	...					
Cotton Goods	...	...	385,268	1,440,000	1,168,500	904,700
TOTAL IMPORT DUTIES.....	814,174	987,835	2,887,147	3,912,500	3,895,000	3,477,900
Excise Duty on Cotton Goods	..	...	10,392	75,000	66,500	115,000
EXPORT DUTIES—						
Rice	743,356	653,026	906,538	780,200	877,600	838,700
Land Customs and Miscellaneous	30,103	31,512	50,878	47,000	51,000	50,300
GRAND TOTAL.	1617633	1682373	3,851,955	4,814,700	4,890,200	4,481,900
Charges	140,631	143,736	174,547	2,10,300	201,000	207,300

144. There has been a change in the law which affects the revenue under this head by the passing, on the 3rd February 1896, of Acts Nos. II and III of 1896. These Acts abolished the Import and Excise Duties at 5 per cent. on cotton yarns, reduced the Import Duty on manufactured cotton goods from 5 per cent. to 3½ per cent. and imposed an Excise Duty of 3½ per cent. on cotton goods of all counts manufactured in Indian mills. These measures involved a sacrifice of Revenue of about Rx. 500,000, that from the Import Duties being largely reduced, and that from the Excise Duties slightly increased; the increase in the amount of the Excise Duties will be somewhat larger in subsequent years than in 1896-97, as the issues from the mills in that year will to some extent be made from the exempted stocks which were ready for issue but not issued on 2nd February, as explained in paragraph 87 above.

A considerable portion of the Revenue thus remitted is made good by the growth of the Revenue from the duties on other articles than cotton. Kerosine Oil and Liquors and the Export Duty on Rice have yielded a specially high revenue this year, and it is assumed that a part of the increase will be retained next year. The imports of silver have been higher than anticipated in the Budget Estimate, but as it is expected that they will decline, the revenue from silver is taken in the Estimate for 1896-97 at the same amount as in that for 1895-96. The Revenue is expanding satisfactorily under all the other heads, and credit is taken in the Estimate for 1896-97 to a moderate extent for the expansion.

The cost of the establishments for collecting the new duties was rather over-estimated in 1895-96, and the Estimate for 1896-97 is placed at a slightly lower figure.

ASSESSED TAXES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts 1894-95	1895-96. Budget	1895-96. Revised	1896-97, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deduction by Government from Salaries, Pensions, and Interest payments.....	416786	435138	459557	448800	456100	456000
Other Collections	1269355	1304033	1348503	1350100	1382600	1387200
TOTAL..	1686141	1739171	1808060	1799200	1838700	1843200
Charges	30171	31060	29771	31800	29900	31400

145. The moderate but steady increase of Revenue under this head continues, Burma and the Central Provinces being the only provinces which do not share in the general progress.

A review of the history and progress of the assessed taxes for the eight years, ending 1893-94 was published in the "Gazette of India" of the 23rd November last.

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	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	Budget. 1895-96.	Revised 1895-96.	Budget. 1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	1,591,332	1,723,022	1,631,548	1,642,200	1,686,500	1,732,300
Expenditure	865,225	906,407	913,449	995,100	940,900	1,045,800
NET..	726,107	816,615	718,099	647,100	745,600	686,500

146. The Forest Revenue is developing satisfactorily everywhere except in the Central Provinces, the North-Western Provinces and Oudh, and the small provinces under the direct control of the Government of India.

It is not considered safe to count on the high receipts this year in Lower Burma and Bombay being repeated in 1896-97. The specially large increase in Bengal next year is the result of a contract to supply sleepers to the Rai Bareli-Benares Railway: the collection of the sleepers has caused an increase in the expenditure in that Province in 1895-96.

As is usually the case, the Expenditure will be less than the Budget Estimate this year. The increase in the Estimate for 1895-96 is a necessary accompaniment of the increase in Revenue; but it will probably be found that the Local Governments have over-estimated their requirements.

INTEREST RECEIPTS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1895-96. Revised.	1896-97 Budget.
India .....Rx.	830418	858921	808121	795900	798000	839600
England.. .....£	24513	10041	3789	5000	15000	5000
Exchange...Rx.	14766	6525	3152	4200	9800	3700
TOTAL..Rx.	869727	875187	815062	805100	820800	848300

147. The increase in the Receipts in India in 1896-97 is due to the fact that the instalment of Rx. 40,000 of interest on the Kidderpore Dock Loan, payment of which was postponed for two years in 1894, will be payable next November.

The receipts in England vary with the amount of the Secretary of State's cash balance available for

investment. But the larger part of the increase in the Revised Estimate of this year is explained by an exceptional receipt from a Railway Company credited under this head.

INTEREST EXPENDITURE.

	Accounts 1892-93.	Accounts 1893-94.	Accounts 1894-95.	Budget 1895-96.	Revised 1895-96.	Budget 1896-97.
Interest on Debt—						
India	4,267,841	4,273,814	4,573,871	3,633,400	3,763,000	3,707,000
Deduct charged to—						
Irrigation	1,133,386	1,165,553	1,104,115	1,222,400	1,222,600	1,254,100
Railways	3,169,522	3,246,574	3,517,197	3,687,400	3,691,800	3,959,000
	—40,067	—238,318	—137,441	—1,276,400	—1,151,400	—1,474,000
Balance charged to Interest.....Rx.	2,433,496	2,505280	2,611,921	2,658,100	2,622,700	2,655,400
England.....£	1,464,053	1,628,094	2,173077	2,215,100	1,977,500	1,980,200
Exchange .....Rx.						
Interest on other Obligations—						
On Savings Bank Balances .....Rx.	339,362	367,966	296,968	336,700	369,900	328,800
Other items—						
Including Exchange.....Rx.	177,419	183,347	179,492	182,000	183,700	185,300
TOTAL.....Rx.	4,374,953	4,446,369	5,124,017	4,115,500	3,942,400	3,676,700
Debt outstanding, March 31st—						
Sterling .....£	106,683,767	114,113,792	116,005,826	116,109,492	116,094,226	116,090,526
Rupee Debt—						
4 per cent.	100,471,572	100,706,332	5,556,946	103,455,778	5,436,846	107,507,640
3½ per cent	52,180	3,551,280	95,492,040		96,408,500	
Other Debt	2,413,800	1,288,466	3,324,754	11,043,641	1,938,694	11,862,618
Savings Bank Balances .....Rx.	9,774,656	10,322,541	10,535,018		11,111,818	

148. As stated in paragraph 95 above, the payment in India of Interest on Debt have been swelled this year by payment of arrears of interest due on discharged and converted 4 per cent. paper. The estimate next year includes a small provision for the interest which will be payable for a fraction of the year on the intended new loan.

The Interest on Debt charged to Irrigation and Railways increases with the annual additions to the Capital Expenditure on which that charge is made.

The reduction in the Sterling Charges for Interest on Debt in 1895-96 has been explained in paragraph 105.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1895-96. Revised.	Budget 1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—						
Revenue...	1488875	1561263	1631815	1687500	1703600	1770700
Expenditure	1518545	1557457	1606281	1662700	1631800	1692600
Net.....	—29670	+3806	+25534	+24800	+71800	+78100
TELEGRAPH—						
Revenue Accounts—						
Revenue..	937743	959096	978697	1035800	1094800	1106400
Expenditure	673039	634782	732044	769900	738700	795200
Net.....	+264704	+274314	+246653	+265900	+348100	+311200
Capital Expenditure	202034	217351	75904	171100	166000	192800
MINT—						
Revenue...	310335	227355	35106	57700	30400	37200
Expenditure	112007	91080	51946	53800	51200	52900
NET.....	+198328	+136275	—16840	+3900	—20800	—15700

149. The Post Office and Telegraph Departments continue to make satisfactory progress, the net financial result in both Departments improving from year to year. As explained in paragraphs 88 and 124, the increase in the Telegraph receipts has been unusually large this year, and an unusually large increase of expenditure has had to be sanctioned in 1896-97.

150. Now that the Mints are close, the only receipts of any importance are the percentage charged for coining British dollars (this covers the expenditure which the work involves), and the gain on copper coinage. The amount of silver presented at the Bombay Mint to be coined into dollars has been less than promised. As explained in paragraph 82, the gain on copper coinage, which depends on the amount of coin passed into circulation, is a fluctuating receipt, and is specially low this year: for next year the receipts have been placed at a slightly higher figure than in the Revised Estimate of 1895-96, but still considerably below the average.

The closing of the Mints has rendered possible a considerable reduction of the expenditure, though not, of course, to the extent of the diminution in the receipts.

CIVIL DEPARTMENTS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	Budget 1895-96.	Revised 1895-96.	Budget 1896-97.
General Administration ...	1,462,538	1,519,132	1,586,216	1,570,900	1,586,880	1,575,800
Law and Justice { Courts	265,545	265,812	273,303	251,900	245,900	251,600
Jails	153,742	172,742	227,384	209,000	185,400	187,500
Police ..	2,877,112	2,996,460	3,070,575	3,128,500	3,089,200	3,112,400
Marine { Imperial	918,060	924,053	905,160	957,700	942,000	972,300
Provincial	3,873,645	3,919,785	3,989,003	4,097,100	4,009,800	4,113,900
Education ...	703,088	595,675	531,281	611,400	615,400	578,400
Ecclesiastical	154,021	158,581	141,361	156,500	141,300	167,100
Medical ..	1,437,024	1,471,761	1,511,223	1,587,300	1,539,000	1,648,100
Political ..	163,107	176,602	185,521	195,400	191,900	195,700
Scientific and Minor Departments ..	941,642	970,122	1,015,230	1,044,600	1,031,500	1,073,900
	842,117	965,823	897,504	1,057,000	1,057,700	980,600
	473,271	492,287	501,388	511,300	512,800	542,200
Total ..Rx.	14,259,912	14,637,840	14,835,209	15,379,500	15,148,700	15,399,500

151. Most of the expenditure under this group is Provincial, and is of a kind which must increase with the increase in efficiency and working power of the administration. The rise in exchange has diminished the increase this year and next by reducing the amount payable as Exchange Compensation Allowance. The only other matter which need be separately noticed is that the political charges connected with the Chitral Relief Expedition and the subsequent occupation of Chitral and its communications have increased the political expenditure this year by about Rs. 20,000. The increase next year caused by the decision to occupy Chitral and its communications is estimated at Rx. 22,000. This is a permanent increase, which will continue in future years, though it may be possible to effect some reduction in the amount of it. There will also be new charges in 1896-97 of about Rx. 7,500 on account of the new political establishments in Waziristan and other places on the middle portion of the North-Western Frontier: this is in addition to the increased allowances to tribes on the Bannu and Derajat Frontier of Rx. 10,400, for which the Budget Estimate of 1895-96 made provision to the extent of Rx. 11,000.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget	1895-96. Revised.	Budget, 1896-97.
Territorial and Political Pensions ...	541,592	508,443	471,077	474,400	459,400	455,500
Civil Furlough and Absentee Allowances—						
India ...	1,335	1,548	1,271	1,000	1,100	1,100
England..	207,826	197,521	220,651	218,000	224,000	226,000
Exchange	125,033	128,362	183,578	181,700	168,900	168,500
Superannuation Allowances and Pensions—						
India ...	881,190	910,547	944,865	962,600	968,700	997,900
England.	1,810,546	1,784,051	1,788,908	1,812,500	1,825,300	1,846,500
Exchange	1,089,270	1,159,393	1,483,343	1,510,400	1,376,300	1,376,500
Stationery and Printing ...	647,973	683,181	695,189	697,500	712,100	715,500
Miscellaneous ...	233,075	273,831	271,823	215,600	229,100	242,800
Total Rx.	5,537,840	5,646,877	6,035,705	6,103,700	5,954,900	6,030,300

152. The general remarks regarding the heads included in this group made in previous Financial Statements need not be repeated. There is nothing requiring special remark this year.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96 Budget	1895-96 Revised.	Budget 1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief.	70,841	496	10,258	5,000	10,500	75,000
Construction of Protective Railways	984,469	1,060,954	556,867	...	534,800	473,500
Construction of Irrigation Works.....	60,793	56,351	43,110	50,000	40,200	50,000
Total...	1,116,103	1,117,801	610,235	55,000	585,500	598,500
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	383,897	371,768	389,765	366,800	414,500	491,500
Total Expenditure chargeable to the Famine Grant.	1,500,000	1,489,569	1,000,000	421,800	1,000,000	1000,000

153. Explanations required regarding this group will be found in paragraphs 1 to 7, 93, 120 and 127.

RAILWAY REVENUE ACCOUNT.

	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1895-96. Revised.	1896-97, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.
State Railways Gross Receipts	16879107	18152155	18001900	18375100	18322100
Working Expenses ...	8263975	8791031	8697000	9033700	9010800
Interest and other Charges					
India ..... Rx.	3358968	3532222	3702600	3706400	3943100
England ... £	3583593	3584284	3585100	356300	361200
Exchange Rx.	2332751	2982068	2987600	2704100	2692600
Net Result...	—666180	—737450	—970400	—655400	—936400
Guaranteed Railways—					
Net Traffic Receipts ...Rx.	3383812	3050311	3495000	3270000	323300
Surplus Profits, Interest and other Charges—					
India .....Rx.	607753	638588	620200	535500	632400
England .....£	2154720	2154714	2161300	2161600	2160700
Exchange Rx.	1400277	1792688	1801100	1629800	1610700
Net Result...	—778938	1535679	—1087600	—1056900	—1170800
Other Receipts	34054	41691	39900	29200	28100
Other Charges	124439	117054	130100	1000600	195200
Statistics—					
State Railways—					
Capital Expenditure to March 31st—					
Expenditure by Government	114277052	118718037	122616552	122884737	128879437
Expenditure by Companies	24261335	24937833	25673335	25988633	28980133
Total...	138538387	143655870	148289887	148873370	157859570
Miles open on 1st April.. ...	13461	13806	14166	14146	14872
Guaranteed ... Railways—					
Miles open on 1st April.....	2587	2587	2587	2587	2587

154. The variations in the Estimates of Receipts and Working Expenses of State Railways have been explained in paragraphs 90, 97, 116, 128.

The Revised Estimate of net receipts on Staty Railways exceeds the Budget Estimate for 1895-96 be a small amount only, namely, Rx. 36,500. The small increase of the Interest charges in India in 1895-96 over the Budget Estimate is due to additional Capital Expenditure having been sanctioned after the issue of the Financial Statement: the difference would have been much larger but for the fact that in the Budget Estimate the Capital Evpenditure to the end of 1894-95 was over-estimated by Rx. 189,115. The small increase in the Sterling Interest charges is caused by the East Indian Railway having issued debentures for £150,000 at 2½ per cent. The Exchange on the Sterling payments of Interest is less by Rx. 283,500, due to the rise in the rate of exchange: this is the item which causes the bulk of the improvement of Rx. 315,000 in the net result of the working of State Railways.

In 1896-97 the net Receipts of State Railways are practically the same as in the Budget Estimate for 1895-96. The Interest Charges in India are greater by Rx. 240,500, caused by the progress of capital expenditure. The Sterling Interest Charges are greater by £26,900 in consequence chiefly of the issue of debentures by the East Indian Railway Company, the Bengal-Nagpore Railway Company, the Indian-Midland Railway Company, and the Assam-Bengal Railway Company. The Exchange on Sterling Interest is less by Rx. 295,000; and this large saving more than counterbalances the increases under the Interest Charges in India and England, and makes the net result better than that of the Budget Estimate of 1895-96 by Rx. 34,000.

155. The diminutions of the net Traffic Receipts of Guaranteed Railways this year and next have been explained in paragraphs 78 and 113; and the decrease in the payment of Surplus Profits in 1895-96 in paragraph 103; the Sterling Interest Charges remain practically the same. As in the case of State Railways, it is the reduction of the charge for Exchange—Rx. 171,300 in 1895-96 and Rx. 190,400 in 1896-97—which mainly accounts for the improvement of the net result of the working of Guaranteed Railways in the Revised Estimate for 1895-96, and which largely covers the falling off in the net receipts and the incease in the surplus profits in the Estimate of 1896-97.

156. The Railway Revenue on the whole shows fair progress from year to year. The Estimates of Revenue for 1896-97 have been framed with considerable caution, which is deemed necessary in view of the experience of this year and of the fact that the failure of the winter rains in the north of India will cause scanty harvest, and will probably reduce the traffic of the more important Railways.

IRRIGATION.

Irrigation.	Accounts, 1893-94.	Accounts, 1894-95.	Budget 1895-96.	Revised. 1895-96.	Budget 1896-97.
Major Works—	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue—					
Direct Receipts.	1349685	1370587	1350300	1265200	1743700
Land Revenue..	746926	776132	929700	856100	929900
Expenditure—					
Working Expenses.....	788957	799759	813200	791400	826700
Interest	1165558	1194115	1222400	1222600	1254100
Net.....	+142096	+152852	+244400	+107300	+598800
Minor Works—					
Receipts—Direct..	199798	192089	204300	203800	209700
Expenditure	908052	958906	1014900	1000300	1128800
Statistics of Major Works.—					
Capital Outlay to March 31st.	29679280	30343404	31106480	31109404	31921104

157. The figures in the above table and the explanations in paras. 80, 81 and 118 give all the information required regarding Major Irrigation Works. It need only be added that the decrease of Rx. 21,800 in the Revised Estimate of working expenses is due to the curtailment of expenditure in the North-

Western Provinces and Oudh necessitated by the financial straits.

158. The receipts from Minor Works in 1896-97, are expected to be slightly higher (Rx. 5,400) than in 1895-96, owing to the current rabi season in the North-Western Provinces and Oudh being favourable for canal irrigation. The expenditure of 1896-97 will exceed the Budget Estimate of 1895-96 by Rx. 113,900, owing chiefly to provision having been made for larger outlay on the Cooum improvement scheme in Madras and for new irrigation works in Upper and Lower Burma.

159. The financial results obtained during 1893-94 and 1894-95 from Irrigation Works for which capital and revenue accounts are kept are given below :—

		1893-94	1894-95
MAJOR WORKS.		Rx.	Rx.
Capital Outlay—			
Direct and Indirect..	During the year	780,660	695,032
	To end of year..	31,031,280	31,731,986
Revenue Account—			
Gross Revenue		2,130,271	2,182,413
Maintenance and Working		875,620	888,558
Net Revenue		1,254,651	1,293,855
Interest		1,165,554	1.194,115
Net Profit		89,097	99,740
Percentage of net Revenue of the year on the Capital Outlay to end of the year		4·04	4·08
MINOR WORKS.			
Capital Outlay—			
Direct and Indirect	During the year.	85,514	70,531
	To end of year...	4,821,615	4,849,733
MINOR WORKS.			
Revenue Account—			
Gross Revenue		560,806	536,014
Maintenance and Working		228,781	262,070
Net Revenue		332,025	273,944
Percentage of net Revenue of the year on the Capital Outlay to end of the year		6·89	5·06

The figures in this table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	Budget, 1895-96.	Revised, 1895-96.	Budget, 1896-97.
Military Works—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
In Upper Burma...	169,437	150,448	90,467	91,800	81,800	85,400
Elsewhere.	1,027,362	1,030,160	917,184	1,074,500	1,071,000	1,148,000
Deduct receipts.....	45,274	45,894	59,651	45,800	50,000	50,000
Net.....	1151,525	1,134,714	948,297	1,120,500	1,102,800	1,183,400
Civil Works—						
Imperial—						
Expenditure ...	772,731	836,288	655,009	796,300	774,200	850,300
Receipts.	56,438	59,254	60,365	62,300	61,900	59,300
Provincial—						
Expenditure ..	2,162,357	2,116,812	1,991,074	2,077,000	2,086,500	2,306,000
Receipts.	285,329	292,060	295,474	275,800	302,000	274,400
Local—						
Expenditure ..	1,714,593	1,677,144	1,698,767	1,777,400	1,746,600	1,750,900
Receipts.	266,147	276,546	276,984	268,500	284,800	280,900

160. The increase of expenditure in 1896-97 have been explained in paragraphs 132 and 133.

ARMY SERVICES.

161. The course of Army Expenditure follows the same general lines as in the last few years. The Expenditure in India continues to increase and the Sterling Expenditure to decrease. The re-arming of the troops and batteries with new rifles and guns caused heavy expenditure on Military Stores which began in 1887-88 and the Sterling Expenditure increased from that year onwards to 1892-93, when it reached its maximum : since then it has declined, the re-armament having been completed. In the Revised Estimate for 1895-96 the Sterling Expenditure is less than the Budget Estimate of the year by £225,400 : the Estimate for 1896-97, though it exceeds the Revised Estimate, is less than the Budget Estimate of 1895-96 by £ 22,000.

The increase of the Expenditure in India occurs this year and next in spite of the fact that one cause which has for many years past increased the expenditure has now turned in the other direction and effects a considerable saving : in the Exchange Compensation Allowances charged under Army the rise in the rate of exchange causes a saving, as compared with the Budget Estimate of 1895-96, of Rx. 53,700 in 1895-96, and of Rx. 130,200 in 1896-97, and in the pay of the British troops the rise causes a saving in 1896-97 of Rx. 53,200. A fall in the prices of food-grains and fodder also secures a saving of Rx. 170,000 in 1895-96, and of Rx. 60,000 in 1896-97.

The particular causes which account this year and next for the increase of Army Expenditure in India, notwithstanding the savings just mentioned are the Chitral Relief Expedition in 1895-96, the completion of measures of preparation for mobilisation in 1896-97 and in both years the permanent occupation of Chitral and its communications after the withdrawal of the Relief Force.

The total expenditure incurred in India in connection with the Chitral Relief Force is estimated at Rx. 1,734,700, of which Rx. 67,200 was incurred in 1894-95, Rx. 167,500 is expected to be spent in 1895-96, and Rx. 20,000 will remain over for payment in 1896-97. There will also be an expenditure of £16,000 in England this year to replace stores issued to the Relief Force. The occupation of Chitral and its communications will cost under Army, this year, Rx. 102,200, and next year Rx. 231,700. That occupation also involves additional expenditure under other heads of the Estimates.

The measures of preparation for mobilisation and the reasons for undertaking them have been described above in paragraph 45. The total cost of them in 1896-97 will be Rx. 494,900, of which Rx. 434,800 will be non-recurring initial expenditure and Rx. 60,100 recurring : in subsequent years the recurring charges, for the maintenance of transport animals and the replacement of stores, will be greater, the normal recurring charges for a full year being estimated at Rx. 129,700.

The rise in the rate of exchange causes a large saving in the Exchange on Sterling Expenditure : this saving is sufficient to reduce the total expenditure on the Army in 1896-97 to an amount slightly below the Budget Estimate of 1895-96.

The Revised Estimate of 1895-96 and the Budget Estimate of 1896-97 include Rx. 362,500 and Rx. 382,500 respectively on account of Extra Army Expenditure in Upper Burma.

SPECIAL DEFENCE WORKS.

The expenditure on Special Defences has now been practically completed. The sum provided for expenditure in 1896-97 should be enough tr complete the Special Defences programme as far as is considered necessary. The total expenditure falls short of the sum of Rx. 5,030,000 sanctioned for the Defences as it has been decided not to proceed at present with certain inland defences contemplated in the original programme.

It may be of interest to give a short general description of what has been accomplished, which will be enough to show how greatly this expenditure has added to the defensive strength of India.

The expenditure has sufficed to provide efficient coast defences, armed with modern breech-loading guns, for Aden, Karachi, Bombay, the Hooghly, and Rangoon; also to provide seven first class torpedo boats, two torpedo gun-boats (Assaye and Plassy), a new armament for the turretships Abyssinia and Magdala, and a number of armed guard-boats.

Inland, a large sum has been spent on defences and military establishments at Quetta, including an advanced position covering the place, strategic roads, and defences for various bridges, tunnels, etc., on the Sindh-Pishin Railway. The Indus crossings at Attock and Sukkur have been defended ; an entrenched position has been formed at Rawal Pindi, and a defensible post at Multan ; an arsenal has been established at Ferozepore ; and a variety of minor works, such as defences for some important railway bridges and remodelling existing inland defences, have been carried out.

SECTION V.—CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

163. As explained in paragraph 205 of the Financial Statement of March 1895, the programme for Capital Expenditure as it then stood contemplated the expenditure of Rx. 4,400,000 in each of the years 1895-96 and 1896-97.

The importance attached to progress in the construction of railways subsequently led to additions to these amounts. The Budget Estimate of 1895-96, which was prepared for the sum named, was increased by grants equal to the expenditure proposed in the year on the Assam-Bengal Railway, and aggregating Rx. 1,124,100. This increased grant was distributed thus—

	Rx.
Railways	4,774,100
Irrigation Works	750,000

The Assam-Bengal Railway Company, however, has not been able to spend the whole of its grant, and the whole of the grant for Irrigation Works has not been spent. The Revised Estimate for 1895-96 accordingly amounts for Railways to Rs. 4,157,000, and for irrigation works to Rx. 705,000. Of the Railway Expenditure the sum of Rx. 534,800 is taken against the Famine Grant as Expenditure on Protective Railways.

The additions made in 1896-97 to the sum of Rx. 4,400,000 are—

	Rx.
For the Assam-Bengal Railway	1,198,000
For the East Indian Railway	112,200
For the Tirhoot Railway	400,000
For the Mandalay-Kunlon Railway	620,000

The total grant in 1896-97 thus becomes Rx. 6,730,200 which is thus distributed :—

	Rx.
Railways	5,980,200
Irrigation Works	750,000

Of the Railway Grant Rx. 473,500 is shown against the Famine Grant as expenditure on Protective Railways.

Even the above total does not exhaust the expenditure on the construction of Railways contemplated next year. The following further lines are also to be constructed through the agency of Companies:—

	Probable Approximate expenditure in 1896-97 Rx.
Extensions of the Bengal-Nagpur Railway to Midnapur, Calcutta, and Cuttack	1,578,600
An extension of the Indian-Midland Railway from Saugor to Katni	836,400
Extensions of the Bengal and North Western Railway to Benares	600,000
The Southern Punjab Railway from Deli to Samasata	1,000,000
The South Behar Railway	240,000
The Ahmedabad-Parantij Railway	124,000
Total	4 379,000

These Companies are all either guaranteed or assisted by the Government.

Including the expenditure by the Assam Bengal and the East Indian Railway Companies from Capital raised in England, the total of the programme for Capital Expenditure on Railways and Irrigation Works in 1896-97 accordingly exceeds twelve crores of rupees.

48.—STATE RAILWAYS—CONSTRUCTION.

164. The Budget grant for 1894-95 amounted to Rx. 3,450,000 :—The Revised Estimate for 1894-95 provided for a total expenditure of Rx. 4,610,000 against which the actual expenditure incurred amounted to Rx. 4,408,953, thus falling short of the Revised Estimate by Rx. 201,047 and exceeding the Budget provision by Rx. 958,953. Of moneys placed at his disposal up to 30th November 1894 (date of despatch of indents from India), the Secretary of State was unable to spend £123,789, which sum, with exchange and charges upon it, amounted to Rx. 227, 913.

The amounts provided for Railway Construction this year and next are, as explained above, Revised Estimate, 1895-96, Rx. 4,157,000 and Budget Estimate, 1896-97, Rx. 5,930,200, the distribution of which is as follows :—

	Revised Estimate, 1895-96 Rx.	Budget Estimate, 1896-97 Rx.
Expenditure by State Agency—Open lines—Total	465,800	843,300
Lines under construction—Total	2,526,800	3,055 900
Total State Agency	2,992,600	3,899,200
Expenditure by Agency or Companies—Open lines—Total	793,900	1,047,900
Lines under construction—Total	1,644,500	2,197,500
Total Companies' Agency	2,438,400	3,245,400
Total Allotments	5,431,000	7,144,600
Add—Reserve	36,600	92,100
Total	5,467,600	7,236,700
Deduct—Amount provided for East Indian Railway from debentures raised by Company (Rx. 245,000)	737,800	
Subscribed capital and debentures of the Assam-Bengal Railway Company (Rx. 976,300)	552,000	
	1,221,300	1,289,800
Grant Available	4,246,300	5,946,900
Stores	—89,300	33,300
	4,157,000	5,980,200

49.—IRRIGATION—CONSTRUCTION.

166. The figures of the Accounts and Estimates for Capital Expenditure on irrigation Works not charged to Revenue are—

Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1895-96. Revised.	1896-97 Budget
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
531,091	681,684	594,145	700,000	705,000	750,000

The difference of Rx. 5,000 between the Budget and Revised Estimates of 1895-96 was transferred from the extra grant made for railways in the course of the year. The Budget grant provides for an increased allotment in the North-Western Provinces and Oudh.

SECTION VI.—WAYS AND MEANS.

HOME TREASURY.

167. The following are the usual details of the Home Treasury transactions :—

	Budget 1895-96.	Revised, 1895-96.	Budget, 1896-97.
Receipts.	£	£	£
Council Bills	17,000,000	18,300,000	16,500,000
Permanent Debt incurred	..	..	2,400,000
Capital Receipts from Railway Companies	3,311,500	794,900	2,952,000
Deposits and Advances, net	—1,300	—4,300	4,900
Add—Opening Balance..	2,446,164	2,703,124	3,794,724
Total....	22,756,364	21,593,724	25,651,624
Outgoings.			
Excess of Expenditure over Revenue	15,739,600	15,490,700	15,735,300
Expenditure not charged to Revenue	849,600	708,000	1,247,100
Permanent Debt discharged...	...	1,600	2,313,700
Issues to Railway Companies on Capital Account	3,733,700	927,800	3,580,100
On account of remittances from India, net	757,000	670,900	311,600
Add—Closing Balance....	1,676,464	3,794,724	2,463,824
Total....	22,756,364	21,593,724	25,651,624

168. In the Budget Estimate of 1895-96, the net disbursements of the Home Treasury were taken at £17,769,700 : it was proposed to provide £17,000,000 of this by the sale of Bills on India, and to meet the balance, £769,700, by a reduction of the cash balances. According to the Revised Estimates the net disbursements will be £17,008,400, an amount practically equal to the original estimate of drawings of the year, and no encroachment on the cash balances would be necessary even if the Secretary of State's drawings were limited to about £17,000,000. The Secretary of State has, however, taken advantage of the trade demands to increase his drawings in 1895-96 by a corresponding reduction in the amount that would otherwise have been drawn in 1896-97. The total drawings in the current year are now expected to be £18,300,000 and the cash balances on 31st March 1897 to be £2,118,200 in excess of the Budget Estimate.

STERLING LOANS.

169. No addition to sterling debt has been made in 1895-96, but in accordance with the intention announced in paragraph 237 of the last Financial Statement, a temporary loan of £2,000,000 was raised in the year to repay that amount of India Bills due for repayment on the 12th May 1895. The India Bills were issued in May 1895, having a currency of twelve months. They were taken up at a price which results in an average rate of interest of £1 4s. 7d. per cent. per annum.

170. The net issues to Railway Companies in England in 1895-96 are now estimated to be £132,900 against £422,200 entered in the Budget Estimate, showing a reduction of £289,300. The following are the details :—

Receipts.	Budget. £	Revised. £
Subscribed capital—		
(a) State Lines	1,701,200	783,300
(b) Guaranteed Lines	1,607,300	...
Miscellaneous	3,000	11,600
Total ..	3,311,500	794,900
Issues.		
For discharge of debentures—		
(a) State Railways...	1,171,200	..
(b) Guaranteed Lines	1.607,300	...
For Stores, Establishment Charges, etc.—		
State Railways	325.100	359.100
Guaranteed Lines ...	630,100	558,700
Total...	3,733,700	927,800

It was intended to replace Indian Midland Railway Debentures for £1,171, 200 and Great Indian Peninsula and Madras Railway Debentures for £1,607,300 by fresh capital but the debentures have been renewed. On the other hand, the Revised Estimate includes a receipt of £250,700 raised by the Indian Midland Railway Company for expenditure on the Saugor-Katni Railway.

The Estimates of the demands of the Companies for Stores, Establishment Charges etc., have proved too high except for the Bengal Central, the Bombay, Baroda and Central India, the Bengal-Nagpur and the Indian Midland Railways. The increase in the

se of the last two lines is due to expenditure on the uttack-Midnapore-Sini and the Saugor-Katni lines.

171. The reduction in the net Remittances to India £86,100 is the difference between an increase in the eceipts of £210,300 and an increase in the total pay-ents of £124,200. The more important items of in-rease in the receipts are—

(1) £149,200 paid by the East Indian Railway Company which issued debentures for £150,000 under the authority of the East Indian Railway Company's Act, being local Act of Parliament 58 and 59 Vict., Cap. 20.

(2) £32,000 on account of remittances of officers and men of the HongkongRegiment and Asiatic Artillery; and

(3) repayment, to the extent of £11,000, of advances at Zanzibar in connection with the Uganda Administration.

As regards the payments, the advances for the rchase of stores for the East Indian and the Raj-tana-Malwa Railways are expected to exceed the udget Estimate by £214,500 but this excess is coun-erbalanced to some extent by smaller family and iscellaneous remittances to England through Gov-rnment.

172. The net disbursements at the Home Treasury n 1896-97, excluding Loans and Council Bills, are stimated at £17,917,200, against £17,709,700 in the udget Estimate of 1895-96. The Secretary of State's resent estimate of drawings in 1895-96 exceeds the equirements of the year by about £1,300,000, and this xcess diminishes the requirements in 1896-97. It is herefore the present intention of the Secretary of tate to draw in 1896-97 £16,500,000 only by Bills on ndia.

173. No increase in the sterling debt in 1896-97 is ontemplated at present, but it is intended to issue ndia Stock for £2,400,000 in order to discharge £2,000,000 India Debentures falling due on the 15th ugust 1896, and £313,700 South Indian Railway De-entures falling due on the 1st July 1896. It is also ntended to issue India Bills for £2,000,000 to repay he same amount of B lls falling due on the 11th of May 1896.

174. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the pro-gramme.

INDIA.

175. The following is a summary of the Estimate f Ways and Means in India :—

	1895-96		1896-97
	Budget.	Revised.	Budget.
Receipts.			
1. Excess of Revenue in India over the Expenditure charged against it	Rx. 28,902,100	Rx. 28,122,100	Rx 27,928,300
2. Rupee loan	....	....	4,000,000
3. Increase of the Unfunded Debt, mostly Savings Bank deposits, net	522,300	653,500	831,100
4. Other items, net	754,300	1,220,200	474,500
5. *For Remittance to Secretary of State, net*	754,500	693,900	295,000
Add—Opening Balance	22,679,488	22,529,488	16,500,488
Total....	53,612,688	53,219,188	50,029,888
Outgoings.			
6. Excess Expenditure Charged to provincial Balances	623,300	—383,000	886,400
7. Expenditure not charged to Revenue	2,842,400	3,085,400	4,080,000
8. Rupee debt discharged	890,100	891,100	275,000
9. Loans to Municipalities, &c., net	513,400	297,400	406,100
10. *Issues on Capital Account of Railway Companies, net*	196,800	141,200	1,526,400
11. Council Bills—*Sterling Amount*	17,706,800	18,743,700	16,503,400
12. Do. Exchange	14,777,200	11,239,900	12,296,600
Add—Closing Balance	16,062,688	16,500,488	14,055,988
Total.....	53,612,688	53,219,188	50,029,888

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

176. The net transactions of the year 1895-96 as now estimated reduce the cash balances by Rx. 6,029,000 as compared with the reduction of Rx. 6,616,800 anticipated in the Budget Estimate. This improvement of Rx. 587,800 is the balance of a number of differences. There were larger issues from treasuries in consequence of the additions to the Railway Capital expenditure as already explained in paragraph 160, and of the increased payments for Council Bills. On the other hand, the net result of the deposit and loan transactions did not reduce the balances to the extent anticipated. The year is now expected to close with a cash balance of Rx. 16,500,488.

177. The large excess of the cash balances in India over our requirements caused by the failure to sell Council Bills in 1893-94 has now been exhausted, and the Government of India are obliged, with effect from the year 1896-97, to have recourse to the usual rupee loan for Public Works. The total estimate of capital expenditure of Government not charged to Revenue amounts to Rx. 6,256,700 including Rx. 1,198,000 an account of the Assam-Bengal Railway, Rx. 112,200 for the East Indian Railway, and Rx. 400,000 for the Tirhoot Railway, extension. In addition to this, we have undertaken to advance in 1896-97 Rx. 1,150,000 to the Indian Midland and Bengal-Nagpur Railway Companies, as explained in paragraph 181 below, for expenditure on new extensions through their agency. The total of the Government outlay and advances to Companies above mentioned amount to Rx. 7,406,700. This demand we propose to meet by a new rupee loan of Rx. 4,000,000, and by a reduction in the cash balances in India of Rx. 2,444,500. The payments of Council Bills in 1896-97 as entered in the Estimates will be Rx. 28,800,000 including Exchange, or Rx. 3,684,000 less than the corresponding figure in the Budget Estimates of 1895-96.

NEW RUPEE LOAN.

178. The Government of India require a minimum cash balance of between eight and nine crores distributed over all the Treasuries in India in November and December, and the amount of the new Loan has been fixed at Rx. 4,000,000 as it is estimated that that sum will be required in order to prevent the balance on 30th November 1896 falling below the minimum. Although it is the present intention of the Government of India to raise a loan of four crores in 1896-97, full liberty is reserved, as usual, to alter the programme as now announced to any extent that may be considered desirable.

SAVINGS BANKS.

179. The following table gives the details of the transactions of Savings Banks during the last few years and the estimated transaction for 1895-96 and 1896-97 :—

Years.	Net additions to deposits cash.	Interest.	Total addition.
	Rx.	Rx.	Rx.
1887-88	656,300	224,000	880,300
1888-89	685,200	261,800	947,000
1889-90	—362,900	272,000	—90,700
1890-91	250,700	279,700	530,400
1891-92	517,900	303,200	821,100
1892-93	548,900	339,400	888,300
1893-94	179,900	368,000	547,900
1894-95	—84,500	297,000	212,500
1895-96 Budget	102,800	336,700	439,500
1895-96 Revised	266,900	309,900	576,800
1896-97 Budget	422,000	328,800	750,800

As explained in paragraph 244 of the last Financial Statement, the reduction in the Savings Bank rate of interest from 3½ per cent. to 3 1-8 per cent. which took effect from the 1st April 1894, checked the increase in the deposits. The check appears to have been temporary only, and the deposits now show a tendency to increase. The figures for deposits, including interest, in the above table include Rx. 89,300 in the Revised Estimate of 1895-96 and Rx. 94,400 in the Budget Estimate of 1896-97 on account of the deposits of Provident Institutions.

180. The net issues on account of loans in 1895-96 are now expected to be Rx. 297,400 against Rx. 513,400 entered in the Budget Estimate, a reduction of Rx. 216,000. This reduction is made up of an increase in the recoveries of Rx. 54,200 and a decrease in the advances of Rx. 161,800. As usual, the Provincial Governments did not fully utilise their allotments: the largest lapses occur in the North-Western Provinces and Oudh, Bengal and Bombay. On the other hand, the Revised Estimate includes an additional allotment of Rx. 37,300 made during the year for expenditure on the Madras Harbour Works. Provision has been made in the Budget Estimate of 1896-97 for net issues on account of loans to the extent of Rx. 406,100. The amount includes a special provision of Rx. 50,000 in Madras for advances to cultivators in connection with the early occupation of waste lands commanded by the Periyar Irrigation Project, and Rx. 40,000 on account of advances in parts of the North-Western Provinces and Oudh affected by the recent scarcity.

181. This head shows the operations of Railway Companies upon their deposit accounts. The net withdrawals in India in 1896-97 will be specially large as it has been arranged to supply from Government balances Rx. 750,000 to the Bengal-Nagpore Railway for expenditure on the Cuttack-Midnapore-Sini Extension, and Rx. 400,000 to the Indian Midland Railway for expenditure in India on the Saugor-Katni Section of the line. During the course of the year a question has been raised whether some of the Railway Companies should not be allowed to raise a portion of their capital in India by means of rupee-debentures on the guarantee of the Government. On a consideration of all the factors of the problem and especially in view of the limited amount of capital in India available for investment is has been decided, for the present, in the interest as well of the Railway Companies as of the Government, that, so long as the conditions of the Indian money market remain as they now are, all money which is is decided to raise in rupees in India for railway construction, with the exception of small loans for feeder lines, shall be raised by the Government whether the construction of the railways is undertaken by the State or by Companies. It is in accordance with this decision that provision has been made for the advances by the Government of the amounts mentioned above.

182. The capital expenditure on the East Indian Railway has hitherto been met out of the ordinary allotment for State outlay on Railway Construction. The total amount of this allotment is fixed from year to year in accordance with the recommendations of the Railway Committee of 1884, and in distributing the amount at their disposal the Government are necessarily obliged to consider the urgency of the various demands made upon their limited resources. It has not therefore been found practicable to allot in recent years, for expenditure on the East Indian Railway and its extensions, the full amounts that have been considered requisite for the proper development of the undertaking. To meet this difficulty application was made to Parliament for the necessary authority, and under an Act of Parliament of 1895, power has been obtained by the Company to raise, with the previous sanction of the Secretary of State, funds required for the improvement and extension of the East Indian Railway by the issue of debentures or debenture stock on such conditions as may be approved by him. In exercise of this power, the Company raised £ 50,000 in 1895-96 by means of debentures bearing interest at 2½ per cent, and provision has been made in the Budget Estimate for the raising of £400,000 in 1896-97. In addition to expenditure out of the capital raised under the newly conferred power, the Estimates provide for Expenditure on the line by the Government of Rx. 112,200 in 1896-97.

SECTION VII.—SUMMARY.

The principal features in the Statement issued this mornine are—

(1) The Accounts of 1894-95 have closed with a surplus of Rx. 693,110, after providing for the expenditure of Rx. 550,807 involved in raising the Famine Grant to Rx. 1,000,000.

(2) The Revised Estimates of 1895-96 show a surplus of Rx. 951,400 being an increase of Rx. 905,200 over the surplus entered in the Budget Estimate of the year. The partial restoration of the Famine Grant to the same extent as in 1894-95 has added Rx. 534,800 to the expenditure. The Chitral Expedition is expected to cost this year Rx. 1,647,500, while the Budget Estimate made a provision of only Rx. 150,000 for preparations. The contributions, aggregating Rx. 405,000, which were taken from Provincial Governments in 1894-95 have been refunded. The rise in the rate of exchange from 13·09d. to 13·08d. the rupee secures a saving of Rx. 1,228,900 in the Exchange on sterling payments. The Opium Revenue has been higher than the Budget Estimate by Rx. 193,500, and the Opium Expenditure in India less by Rx. 670,600. The Revenues generally have improved, and the Expenditure, other than that above mentioned, has been kept well below the Budget Estimate.

(3) The Budget Estimates of 1896-97 show a surplus of Rx. 463,100.

(4) The Cotton Duties have been reduced from 5 to 3½ per cent, involving a loss of Revenue of about Rx. 500,000. The Famine Grant is continued at the amount of Rx. 1,000,000 involving an additional charge of Rx. 473,500. An expenditure of about Rx. 500,000 on measures of preparation for mobilisation has been sanctioned. There is a moderate increase in ordinay Expenditure.

(5) In other respects the Revenues generally show a large improvement as compared with the Budget Estimates of last year. And the rise in the rate of exchange from 13·09d. to 13·75d. the rupee secures the large saving of Rx. 1,382,800 in the direct charge for Exchange. The rise in exchange also effects considerable savings in the pay of the British Troops and in Exchange Compensation Allowances.

(6) The Expenditure on Railway (Capital Account), including East Indian and Assam-Bengal, will be Rx. 5,378,300 in 1895-96 and Rx. 7,270,900 in 1896-97. These amounts are in addition to advances of Rx. 103,600, and Rx. 1,150,000 for expenditure on Railway Construction by the Bengal-Nagpur and Indian-Midland Railway Companies, and to the Expenditure from their own funds, of Companies guaranteed or assisted by the Government.

(7) It is expected that the Secretary of State will sell Council Bills for £18,300,000 in 1895-96 and for £16,500,000 in 1896-97. He intends to borrow in 1896-97 £ 2,400,000 by the issue of India Stock to discharge certain debentures falling due, and £2,000,000 by the issue of India Bills to replace India Bills of that amount falling due in May. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loans as he may find occasion.

(8) It is intended to issue a rupee loan of four crores in 1896-97. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.

(9) The position generally is much more hopeful than it was last year,

GENERAL STATEMENT OF THE ACCOUNTS AND ESTIMATES OF THE REVENUE AND EXPENDITURE AND RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

	For details vide Statement.	RECEIPTS. Accounts, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1896-97.
REVENUE—					
Principal Heads of Revenue—		Rx.	Rx.	Rx.	Rx.
Land Revenue	A	25,408,272	26,369,600	26,192,500	26,093,300
Opium	..	7,323,757	6,860,600	7,057,100	6,895,300
Salt..	...	8,665,749	8,694,300	8,795,000	8,700,000
Stamps	..	4,625,680	4,648,200	4,729,000	4,732,700
Excise	...	5,527,676	5,534,300	5,717,700	5,744,700
Customs	..	3,854,955	4,814,700	4,890,200	4,481,900
Other Heads	..	8,179,032	8,307,300	8,451,200	8,566,300
Total Principal Heads Rx....		63,585,121	65,229,000	65,832,700	65,214,200
Interest	A	815,062	805,100	820,800	848,300
Post Office, Telegraph, and Mint ..	..	2,615,618	2,781,000	2,820,800	2,914,300
Receipts by Civil Departments..	..	1,628,960	1,630,200	1,677,000	1,657,800
Miscellaneous	..	1,227,079	953,900	1,077,800	975,900
Railways	..	21,244,160	21,536,800	21,674,300	21,583,200
Irrigation	..	2,338,815	2,484,300	2,325,100	2,833,300
Buildings and Roads	..	692,477	652,400	698,700	664,600
Receipts by Military Department ...	..	1,010,197	851,600	950,700	879,100
Total Revenue Rx.....	..	95,187,429	96,924,300	97,877,900	97,620,700
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (net Incurred) ..	C	4,822,662	..	...	3,811,300
Unfunded Debt (net Incurred)	..	212,792	522,300	653,500	831,100
Deposits and Advances (net)	..	622,631	...	...	...
Loans and Advances by Imperial Government (net Receipts)...	..	96,682	...	..	57,900
Remittances (net)	..	...	..	683,000	..
Secretary of State's Bills drawn ..	..	16,905,102	17,000,000	18,300,000	16,500,000
Total Receipts....	..	117,847,298	114,446,600	117,514,400	118,821,000
Balance on 1st April—India Rx	..	25,565,588	22,679,488	22,529,488	16,500,488
England.. £	..	1,300,564	2,446,164	2,503,124	3,794,724
GRAND TOTAL....	..	144,713,450	139,572,252	142,547,012	139,116,212

	For details vid Statement.	DISBURSEMENTS. Accounts, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1896-97.
EXPENDITURE—		Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues ..	B	9,722,041	11,280,500	10,377,800	11,156,900
Interest...	..	5,121,017	4,115,500	3,942,400	3,676,700
Post Office, Telegraph, and Mint ..	..	2,466,175	2,657,500	2,587,700	2,733,500
Salaries and Expenses of Civil Depts..	..	14,835,209	15,379,500	15,148,700	15,339,500
Miscellaneous Civil Charges	..	6,055,705	6,103,700	5,964,900	6,030,300
Famine Relief and Insurance	..	610,235	55,000	585,500	598,500
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	..	19,609	9,400	9,700	14,500
Railway Revenue Account	..	23,592,649	23,685,000	23,458,000	23,857,500
Irrigation	..	2,952,780	3,050,500	3,014,300	3,203,600
Buildings and Roads	..	5,352,801	5,817,000	5,760,100	6,110,690
Army Services	..	24,096,091	25,193,100	25,583,900	25,174,900
Special Defence Works	..	217,867	154,700	110,500	57,500
Total Expenditure, Imperial & Provl Rx	..	95,055,179	97,501,400	96,513,500	98,011,000
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	193,912	..	533,100	1,200
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	..	754,772	623,300	150,100	887,600
Total Expenditure charged against Revenue Rx..	..	94,494,319	96,878,100	96,926,500	97,157,600
EXPENDITURE NOT CHARGED TO REVENUE—					
Capital Outlay on Railways and Irrigation works Rx..	End of B	4,446,231	4,400,000	4,327,200	6,256,700
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (net Discharged) ...	C	..	890,100	592,700	..
Temporary Debt (net Discharged) ...	..	4,000,000	...	...	...
Deposits and Advances (net)	..	..	823,200	1,087,200	44,100
Loans and Advances by Imperial Government (net Advances)	..	..	49,900	28,800	..
Loans and Advances by Provincial Governments (net Advances)... ...	..	271,221	463,500	268,600	464,000
Capital of Railway Companies (net Payments)	..	650,012	619,000	277,100	2,154,500
Remittances (net)	..	48,521	2,500	..	16,100
Secretary of State's Bills paid	..	15,770,534	17,706,800	18,743,700	16,503,400
Total Disbursements.....	..	119,680,838	121,833,100	122,251,800	122,586,400
Balance on 31st March—India.. Rx	..	22,529,488	16,062,688	16,500,488	14,055,938
England.. £	..	2,503,124	1,676,464	3,794,724	2,463,824
GRAND TOTAL....	..	1,44,713,450	139,572,252	142,547,012	139,116,212

	Rx.	Rx.	Rx.	Rx.
Revenue	95,187,429	96,924,300	97,877,900	97,620,700
Expenditure chargeable thereon ..	94,494,319	96,878,100	96,926,500	97,157,600
Surplus .. .. Rx	693,110	46,200	951,400	463,100

FORT WILLIAM,
Finance and Commerce Department,
The 19th March 1896.

W. H. DOBBIE,
Offg. Deputy Comptroller General.

A. F. COX,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

Printed at the "Bombay Gazette" Steam Press.

TELEGRAMS.

[REUTER'S TELEGRAMS.]

EVACUATION OF KASSALA.

LONDON, MARCH 19.

The *Times*, to-day, states that the Italians evacuated Kassala on Saturday last.

THE DONGOLA EXPEDITION.

INDIAN, NOT BRITISH, TROOPS TO BE SENT.

There is less acerbity in French official quarters relative to the Dongola Expedition.

Reuter's Agency learns that it is not intended to send further British troops to Egypt for the present, but to await the development of events.

The *Standard* states that the War Office is considering the question of despatching Indian troops to Suakin.

THE INDIAN BUDGET AND LANCASHIRE.

The *Times*, commenting on the Indian Budget, says there is much to be proud of in the management of the Indian finances, and adds that when India has just struggled back into financial safety, it is inexcusable to plunge her again into a deficit to gratify Lancashire.

RAILWAY EXTENSION IN INDIA.

MARCH 18.

Lord George Hamilton, replying to a question put by Sir Seymour King in the House of Commons, said it had been decided that the chord line between Moghul Serai and Barakar should be part of the East India Railway system, and the first instalment from Moghul Serai and Shergotty to Gya, he said, had been entrusted to the East India Railway.

Government had no present intention to construct any other line between Moghul Serai and Calcutta.

THE EMPEROR OF AUSTRIA APPOINTED A BRITISH COLONEL.

MARCH 19.

Her Majesty the Queen has appointed the Emperor of Austria to a Colonelcy in the King's Dragoon Guards.

THE EGYPTIAN WAR CREDIT.

Germany, finding Austria and Italy agreeable to the Dongola Expedition, has consented to the using of the Egyptian Reserve Fund towards the same.

THE DERVISHES NEAR KASSALA.

ROME, MARCH 18.

It is announced here that the Dervishes are within two hours of Kassala, and are awaiting the arrival of Osman Digna before attacking the Italians.

Communication with Adigrat is interrupted.

GERMANY AND JAPAN.

BERLIN, MARCH 19.

During a debate in the Reichstag, the Foreign Minister said Germany was obliged to join France and Russia against Japan, not from any hostility to Japan or partiality for China, but solely to guard her own interests.

The young and energetic Japanese nation, which had shown her sword sharp by sea and land, might count on the protection of Germany, and, he hoped, soon to place the commercial relations with Japan on a firm basis.

THE MAILS.

SUEZ, MARCH 19.

The P. and O. Co.'s s. s. Oriental, with English mails of the 13th instant, left here to-day.

THE SUPREME LEGISLATIVE COUNCIL

THE BUDGET DISCUSSION POSTPONED.

(FROM OUR CORRESPONDENTS).

CALCUTTA, MARCH 19.

At the Council meeting, to-day, Sir Griffith Evans drew the attention of the Government to the letter from the Incorporated Law Society of Bombay, dated the 18th May, 1893, urging the necessity of amending section 136 of the Transfer of Property Act, and asked whether the subject had been referred to any of the Local Governments or High Courts.

Sir Alexander Miller replied that the matter had been referred to all the Local Governments and High Courts for opinion, and there was a general agreement that some amendment of the chapter in the Act relating to the actionable claims was required, though there was considerable difference of opinion as to the form the amendment should take. These opinions were still under the consideration of the Government, but that the conclusion on the subject had not yet been arrived at.

Sir James Westland then introduced and explained at some length the Financial Statement, but his remarks were mainly confined to extracts from the Statement. He has been authorised by the Viceroy to say that the discussion on the Budget would take place at next Thursday's meeting.

Sir Alexander Miller then presented the report of the Select Committee on the Bill to amend the Criminal Procedure Code, and said the Bill has been passed very nearlyin the words in which it was presented, except that the Select Committee had added a clause which exempted Special Jurors, who had been engaged in long or complicated cases, from further service for a period of twelve months, instead of six.

Sir James West'and next moved that the report of the Select Committee on the Bill to amend the Excise Act be taken into consideration, and said that he was unable to agree with the Hon. Mr. Bhuskate's suggestion that a duty be levied on the quantity produced. The Government had decided to accept the recommendation of the Hemp Drugs Commission to levy duty on "ganja" on acreage under cultivation, and not as excise tax on the quantity produced. Sir James Westland also opposed the Hon. Mr. Bhuskate's proposal that the amount of Rs. 200 per acre be reduced to Rs. 100.

After some further discussion, the motion was agreed to.

The Bill to amend the Law relating to Excise Revenue, in force in Northern India, Burma, and Coorg, was then passed.

Discussion on the Bill to provide for the recognition in British India of Probates and Letters of Administration granted by the Courts in the United Kingdom was postponed till the next week.

The Hon'ble Mr. J. Woodburn then moved for, and obtained leave, to introduce a Bill to enable members of the Memon community to declare themselves subject to Mahomedan Law. The Bill, he said, was, a permissive Bill, to enable such members of the Memon community, as wished to do so, to register themselves as Mahomedans, subject to Mahomedan Law.

The Council then adjourned till the next week.

DEATH OF THT DEPUTY COMMISSIONER OF KATHA.

RANGOON, MARCH 19.

Mr. Soppitt, Deputy Commissioner, Katha, died this morning, of lockjaw, at Mandalay. He was on his way home on leave, and had his foot crushed by a *ghari* several days since.

FINANCE AND COMMERCE.

(FROM OUR COMMERCIAL CORRESPONDENT.)

LONDON, FEB. 28.

THE coffee planters in India will be interested to learn that the Chancellor of the Exchequer has declined to entertain the idea of abolishing the duty on coffee. The deputation of coffee-traders which waited upon him had some good reasons to urge in favour of their proposal. The trade in coffee has been steadily declining for many years. Compared with that of 1873, the trade of the past year shows a decrease of a million hundredweight, so that the import of coffee is now only about three-quarters of a million and the export half a million hundredweight. This decline is attributed to the hindrances thrown in the way of merchants by the system of warehousing in bond, which is necessitated by the duty. If, say the traders, coffee could be imported free, it could be prepared for use here as cheaply as in Hamburg or Holland, and the trade would revive. The consumption of coffee in England has steadily diminished—in 1870 nearly one pound was consumed per head, and in 1894 only about two-thirds of a pound,—so that the future of the trade evidently depends upon the extent to which the exports can be increased. Sir Michael Hicks-Beach argued that the decline of the export trade was due to other causes, such as the tendency of Brazilian coffee to go to Continental ports rather than to London. It is not easy to decide which of the two explanations is the true one, but if the coffee trade is being ruined by a duty which only produced last year £173,268, there should be little hesitation about the reduction or abolition of the duty.

The first quarter of 1896 is now so well advanced that some opinions as to its probable history from a commercial point of view may well be given. The hopes cherished at the opening of the year of a large revival of trade have been only partially fulfilled. The universal opinion is to the effect that trade really is reviving, but it is a process so slow and unaccentuated as to render it necessary for us to be reminded of the revival from time to time, and from many distinct quarters; otherwise the conviction would not be sufficiently impressed on our minds. The returns of the Board of Trade testify in this direction; the reports from the labour market assure us that employment in the several industries is fairly good, but at the same time there is no abnormal activity in any department. The merry music of our myriad spindles swells to no unusual compass; the dull clank of the weaver's shuttle carries with it few signs of more than ordinary activity. If there be any special improvement it is in the iron and steel trades, which, in spite of a certain quietude during the last few days, are described as in a satisfactory condition. There is an improved tone in the steel rail trade and prices are firmer—in Lancashire, in South Wales, in Barrow, and in the Midland districts the tone is firm—the same optimist feeling prevails in the finished iron and steel industries; the Scotch engineering and steel works are busy, and large shipbuilding orders are in the market. In the North of England there is some apprehension of labour disputes, and this cloud mars the general prospect which, otherwise, is promising. The allied industry—the coal trade—is dull in Northumberland and Durham; in Lancashire there is no improvement. South Wales is in a better condition, the shipments from Cardiff having been well maintained; for prompt delivery there is a good demand, and the collieries in the district are all working full time. In the Cotton trade no indication, either of increased business or of higher prices, is perceptible. A moderate amount of business is reported in some departments, and prices may be regarded as fairly satisfactory. From India the demand is better. For the moment China is a timid buyer in this market. From the West Riding of Yorkshire the reports are not particularly reassuring; the recovery from the recent depression is slow, but it is sufficient to be discernible. The markets generally are suffering from the reaction which follows on the inflated prices that prevailed in the autumn. America was then buying freely; to-day, she is a laggard customer. As to the raw material, the quantity of English wool which changes hands is very small. Prices are irregular, but stocks are pretty firmly held. The general survey brings us back to the conclusion that the home trade is moderatly good, without showing any exceptional activity. The minimum discount rate remains at 2 per cent., and has been fixed at this point for two years. This is a sign that trade is not so brisk as we should like it to be, and, indeed, the magnates of Threadneedle Street, who dominate the finance of the City, and, for that matter, of the world, in their festivities lament that their wealth increases and the nation's trade remains too stationary. They would prefer a brisker trade, a larger demand for money for the purposes of industrial pursuits, and a consequent improvement in the value of money—in the article in which they deal. A compensating reflection is that trade is sound; there is no inflation, no kite-flying; at least, none on a scale of magnitude and danger. We are not preparing ourselves for a disaster, the consequence of reckless finance. We may finally observe that the immediate prospects of revival—such as they are—arise from the resolution of the Government to spend large sums of money in strengthening the navy and, possibly, on munitions of war generally. It is a gruesome picture, this impetus to trade by the manufacture of murderous facilities, but it is thus in the commercial world that warlike proclivities are interpreted. Japan is liberating some of her funds—the proceeds of the Chinese indemnity—for the purpose of constructing war-ships, the contracts for which will be presumably placed with our builders. Here, again, is a prospect for industrial pursuits which has both its favourable and its unfavourable aspects. Meanwhile the improvement in dividends of railways and banks must be noted as proof positive of an improvement which has already taken place.

The Chairman of the German Jute Manufacturers' Association has summoned a meeting of the members at Brunswick on February 27, to consider the desirableness of dissolving the Association (the object of which is to control the production of jute yarns and fabrics in Germany), in consideration of the project for the erection of a new jute spinning and weaving mill at Schoneb ck, which, it is urged, is inconsistent with the continuance of the agreement between the members. That agreement declares that with the erection of any new German jute mill the arrangement for curtailing production must instantly cease to be in force. It is further stated in the circular issued that already the German jute industry is sufficiently endangered by the development of a jute spinning and weaving industry in India, which favoured by the silver standard, has already conquered the Australian Asiatic, African, and American markets for its productions, and threatens also to over-run the European markets when the projects for the establishment of additional jute mills in Bengal, which have already been floated, are in full working.

Various rumours continue to circulate with regard to the new borrowing by the Chinese Government, but nothing definite so far appears to have been arrived at, and negotiations are understood to be still going on. Three syndicates are said to be trying to secure the loan, as, in addition to the Hong Kong and Shanghai and German Banks, and a French combination, an American group of financial houses, acting with Tokio firms, is also reported to be trying to secure the issue. It is only natural, with such competition, that the Chinese Government should delay negotiations as long as possible in order that it may secure the best terms. It is quite likely, if China cannot raise the money at 5 per cent. that the operation may be delayed indefinitely. The next instalment of the indemnity to Japan will fall due in about a couple of months, but it may be that China will seek to postpone the payment, and if Japan should agree there would be no necessity to borrow further at present.

The ordinary half-yearly meeting of the shareholders of the Manchester Ship Canal Company was held on Wednesday, Mr. J. K. Bythell in the chair. In the course of an explanatory address the Chairman said the prospects of the undertaking for the present half-year were very much more cheerful than was the case twelve months ago, because the navigation was close for a long period in 1895. They were pretty sure now that there would be no such catastrophe this year. He gave statistics in detail with regard to the financial position of the company, and said that on the 31st December the interest due to the Manchester Corporation was nine months in arrear. The directors saw their way to make various heavy payments which he described, including interest on the first and second debentures; but in the autumn of this year, he said, the situation will have to be carefully reviewed, so that there may be ample time to consider whether any further powers should be obtained in the 1897 session of Parliament, in order to provide the further equipment which, after this year, will undoubtedly be from time to time required, as the trade of the port continues to increase, if the traffic is to be dealt with to the satisfaction of traders and shipowners. Turning from finance to traffic questions, the Chairman said the company had only got a tithe of what they would have if all the obstacles could be removed. He regretted to have to say that the action of the railway companies was a most serious hindrance to the port of Manchester. All the companies were acting together on the question of rates, and the Canal Company were compelled now to go to the Railway Commissioners. In the course of his remarks Mr. Bythell paid a high compliment to the Bombay Conference of pointing out that some of the liners asked a higher rate of freight from Manchester than from Liverpool, Mr. Bythell said that the Bombay Conference steamers were a permanent example of what would be done if shipowners dealt fairly with Manchester in this matter. They were taking over cargo when at Manchester at the same price as that at which they carried it from Birkenhead, with the result that they got very large cargoes of other goods than textiles, and there would be an enormously increased export to Bombay if only the owners could allow more space in their vessels. He wished to take the opportunity of thanking the members of the Bombay Conference, and this remark elicited applause from the shareholders.

A Manchester paper has just been complaining of the round about methods of shipping that are now-a-days employed. It mentions that exports from Manchester to Java are sent by Ship Canal steamers to Rotterdam, are there transferred to other steamers, taken to Amsterdam, and are there again transhipped on board vessels bound for Java, which come round to Liverpool or Manchester, sailing thence to their ultimate destination in South-eastern Asia. In other cases goods for Java are forwarded first by railway to Hull, and are there shipped to Amsterdam, where they are put upon steamers calling at Southampton on their way to Batavia. In both cases there is the expense of carriage and transhipment to and from Holland, that of extra insurance, the risk of damage in carriage and transhipment, and a loss of from seven to ten days in the time occupied by the whole voyage. All this is pure waste, and it constitutes a needless addition to the cost of laying down goods in the markets where they are ultimately sold. These examples refer only to the trade with Java, but similar cases might be adduced in other branches of British foreign commerce. It will naturally be asked, Why should so unnecessary a burden be laid upon the foreign trade of this country, especially in these days, when, in order to maintain our hold upon foreign markets, the severest economies in manufacture and distribution and the most expeditious methods of transport are deemed essential? The answer is somewhat complicated, but the essential part of it is that freights are lower on certain routes from a few Continental than from English ports. So much lower are they that it is worth the while of merchants to send goods to the Continent to be put on boards steamers which afterwards call at English ports, sometimes, as in the case of Manchester or Liverpool, at the very places from which the goods were originally despatched. It is clear that the maintenance of differential rates of freight against the shipment of British staple productions to some foreign markets must be one cause of the increasing keenness of competition which they have to encounter from the productions of competing countries. For the discrimination works in two ways. The extremely low rates on shipments from Continental ports are an encouragement to the export of Continental manufactures, whilst the high rates from British ports are an additional charge upon British exports.

Those who anticipated that with the publication of the Chartered Company's reports an account would be furnished of the recent crisis in the Transvaal will be very much disappointed, as the reports just issued by the company only bring us up to the end of December, just prior to the time when Dr. Jameson's troopers entered Johannesburg, and is entirely silent upon the matter which has been occupying the attention of the world at large for some time past. Seeing that the matter is now *sub judice*, and that Dr. Jameson is now awaiting his trial, it was perhaps too much to look for any detailed statement, but one might reasonably have expected that without going into any defence, the directors would have made some reference to the matter. Such is not the case, however, and while the reports are full of interesting and instructive matter with regard to the progress and development of the company's territories, there is nothing of a sensational character, and the bulk of the particulars furnished are chiefly interesting to those directly concerned. The accounts of the company only bring us up to March 31, 1895, but a few particulars of some of the financial operations of the company since that time are furnished. The revenue for the year ending March 31 last amounted to £118,883, against £44,489 in the preceding year, while the administrative expenses, direct and indirect, including £14,471 for telegraph construction, were £142,423, aginst £65,766 for the previous year. The increase in both revenue and expenditure is attributed to the great increase of population, and to the fact that the previous balance-sheet included only three months administration of Matabeleland. Confidence in the future development of the country is shown by the enormous success of the sales of stands held in August, 1895, which realised the sum of £203,905 and greatly exceeded the most sanguine expectations. This item, of course, is not included in the present balance sheet. A table is given showing the revenues of the various departments in 1894-95 and 1893-94—namely, transfer duty, £4,769, against £624; quit rent, £2,296, against £1,131; postal, £4,609, against £1,682; revenue stamps and licence department, £30,221, against £12,395; and telegraphs, £3,268, against £370. The company has an interest in approximately 200 mines, companies, syndicates, &c., all of which are still in the development stage, and the gold production so far has been on quite an insignificant scale. The mining Commissioners for the various districts speak hopefully of the future, but the company's territories as a gold-producing area have still their reputation to make. The total gold so far obtained only amounts to 4,398oz., although the number of claims registered is 67,923.

There is as yet no sign of any permanent increase in the value of money in London, and that for a long while to come the market is likely to present a very easy appearance was indicated by the low rate at which the Government Treasury Bills were recently allotted. There will, of course, be a temporary hardening of rates at times in connexion with exceptional demands, but, so far as can be seen at present, a sustained advance is not to be looked for. Yesterday, for instance, there was for a time some difficulty in obtaining accommodation owing to the Stock Exchange payments, preparations for paying railway dividends, and the supply being reduced by the calling in of loans by the banks usual at the end of the month in order to make up their balance-sheets, and a few applications for assistance in the morning were made at the Bank of England; but in the afternoon money was offering at ½ per cent. The discount rate is no better than 1 per cent., and not firm at that.

THE railway officials at Umballa deserve a word of praise for the excellence of the arrangements they made during the polo tournament week. There was an unusually large influx of visitors, and the rapid dispersion of these and of the numerous ponies at the close of the week involved a considerable strain on the resources of the Umballa railway staff; but everything was managed without hitch.

THE KHANDALLA MANŒUVRES.

(FROM OUR SPECIAL CORRESPONDENT.)

LANOWLI, MARCH 19.

IN accordance with the previously arranged scheme, the attack was not pressed home on Tuesday evening in the rehearsal for the morrow's field-firing, and the troops fell back steadily, re-formed, and marched to their bivouac by the Reservoir.

St. Patrick's night passed quietly, although there was an Irish regiment in camp; but the men, fatigued by a hard day's work, toasted the national saint in an orderly manner, and were soon glad to weep under their shelter-tents and sleep. Their officers drowned the shamrock in accordance with the usual custom. A huge camp-kettle filled with steaming punch was brought in a sprig of the dear little green-leaved plant, all the way from the Ould Counthry, floating on the top. Apart from traditional considerations, the beverage was welcome enough for its own sake; for the night was the coldest we have experienced during the manœuvres.

On Wednesday morning, at 7-30 a.m., the Brigade fell in for the "crowning mercy" of the campaign,

THE FIELD-FIRING,

which took the shape of a general attack with ball cartridge on the enemy's position, represented by screens, on the south-eastern slopes of the hills towards the railway. The orders issued by Lieut.-Col. Wetherall, 22nd Bombay Infantry, Brigadier of the day, were as follows:—

(1.) Corps and Detachments will form up in mass of quarter column on the road leading into camp, from the north, in this order, facing north:—

The Royal Irish Rifles,
21st Bombay Infantry (Marine Battalion).
22nd Bombay Infantry.
Detachment, G. I. P. Railway Volunteers.
Detachment, Sappers and Miners.
Mountain Battery and Machine Guns.

(2.) The Royal Irish Rifles, the 21st Bombay Infantry, and the Detachment, G. I. P. R. Volunteers, will the first line; the 22nd Bombay Infantry, the 2nd; the Sappers and Miners and Machine Guns, the 3rd.

(3.) The above force will make a direct attack upon the enemy. The 22nd Bombay Infantry will detail two companies to make a flank attack on the left flank of the enemy and to cover the advance by long range volleys. The Mountain Battery will cover the direct attack. One company of the Royal Irish Rifles will furnish an escort to the guns, remaining with them throughout. The G. I. P. Railway Volunteers will form the right of the first line.

(4.) The third line will be on the alert to meet any flank attacks that may be made by the enemy.

In accordance with these orders, the troops advanced under cover of some rising ground and the Shi-Shi nullah, which enabled them to approach unobserved to within about two thousands yards of the position.

The Mountain Battery now opened fire; their object being a target high up on the hill-side. The practice of the guns was excellent. The Infantry deployed and advanced in three lines. The first, throwing out an extended screen in front, came into action about nine hundred yards from the enemy, when the Irish Rifles opened fire. The Marine Battalion having still good cover, reserved theirs till about seven hundred and fifty yards' range. The volleys on the whole were very good; those of one or two sections at first being a trifle ragged, but this was soon remedied. The fire discipline was excellent. The Rifles directed the advance, which was steady, in good order, and not hurried, every advantage being taken of cover. Numerous casualties were fallen out by the umpires; and the supports and reserves were gradually absorbed into the fighting line, while the second and third lines drew nearer. The guns still kept up an intermittent fire over the heads of their own infantry. After five hundred yards, the advance was by

ALTERNATE RUSHES.

which were well executed, the men, both British and Native, rising and dropping behind cover promptly on the word of command. At three hundred and fifty yards, the Royal Irish Rifles fixed bayonets, the 21st Bombay Infantry refraining from copying their example until two hundred yards from the position, when it was done by alternate sections to prevent any cessation of fire, Nos. 1 and 3 firing, while Nos. 2 and 4 fired. Independent firing was opened, and kept up briskly until the second line approached, and the troops detailed for the final charge passed through the first line, and attacked with the bayonet.

The third line, consisting of the Sappers and Miners, with the Machine Guns, moved forward, and repelled a counter-attack on the left flank by a withering fire delivered almost point blank across a ravine. The Machine Guns' practice was very good; and the fire control of the Sappers excellent. At last

THE ACTION ENDED.

The "Cease Fire" was sounded, and the troops re-formed, while the umpires went forward to check targets. The regiments were ordered to move independently to their bivouacs in Lanowli Forest, and the men, pleased at the early expiration of the day's work, swung along over the undulating ground until they entered the cool, deep shade of the trees; when arms were piled and all fell out. At mid-day the Brigade assembled without arms and formed up in hollow square to listen to the General's criticism of the manœuvres. The 22nd Bombay Infantry and the Sappers and Miners formed one face; the Rifles another; the G. I. P. Railway Volunteers and the 21st Bombay Infantry the third; and the fourth was partially occupied by the detachment of the 2nd Bombay Lancers. His Excellency General Nairne, the Adjutant-General, the Staff, and umpires stood in the centre of the square, while General Gatacre delivered a long and interesting discourse.

THE GENERAL'S SPEECH.

The General first pointed out to the troops the difference between active service and peace manœuvres, and bade them disabuse their minds of the notion that their having done well in the latter was an unfailing guarantee that they would do equally well in war. A mistake under ordinary circumstances was of no great moment, and could be easily remedied; but in battle the slightest error might have the most disastrous consequences. Here they knew that after their day's work they were sure of a good meal and a night's rest; but on service one could never count with certainty depend on having food from one day to another. With hill-tribes, night was generally made hideous by sniping shots dropped into the sleeping camp, or the stealthy tread of the rifle-thief, ready to bury his long-bladed knife into the heart of the luckless wight who discovered him. At the beginning of an expedition, before raw troops get accustomed to such occurrences, the first bullet from a jezail dropped into the bivouac is the signal for everyone to rush out and blaze away wildly into the surrounding darkness; while the wily Pathan, who has lightly calculated on thus disturbing the rest of the cursed Feringhees, sits and smiles high up on the mountain side. But after a week or two no one pays any attention to it; and sneaking parties of Ghurkas make things equally unpleasant for the humourous "sniper." As for rifle-stealing, no man should lie down at night without his rifle being secured near to his hand. For the Afridi "one of the finest races existing, strong and athletic, with the eye of a hawk and the swiftness of a panther, loves a stolen rifle above all other good things. He shows it proudly to the head-man of his tribe, who pays him seven rupees a month to enter his service and 'shikar' his enemies." The General then proceeded to criticise the manœuvers in detail, going over point by point the conduct of each day's operations. He praised the Sappers for their excellent work, and bade all Infantry officers remember that the Royal Engineers were specially trained, and should never be employed in mere rough work, and that working-parties of Infantry could do equally well. For the latter, back-bone of the army though they were, were still not specialists.

THE FIELD-FIRING

he was well pleased with; the troops moved well, and took advantage of cover. The percentage of hits was satisfactory. He then emphasised the necessity of cordial relations between the British and the Native regiments. Soldier and sepoy alike served the Queen, and he held up as a good example the traditional friendship between the Highlander and the Gurkha. A little tact would always prevent friction, and he enjoined all ranks of European regiments to exercise it. Having expressed a hope that next year more funds and men would be available, thanks to the support of his Excellency General Nairne, and that the Brigade would be able to come up to the Ghauts again and challenge the Poona troops, he then bade farewell to the Royal Irish Rifles. He referred to their services and their invariable good conduct, and said that, unwilling to part with them altogether, he was sending them to "one of the family," for his brother was about to take command temporarily at Poona. Having declared his satisfaction with the way in which the troops had worked, he concluded by thanking all ranks for their zeal and energy.

THE LIEUTENANT-GENERAL'S REMARKS.

His Excellency General Naine then spoke a few words, though he said that General Gatacre had almost exhausted the subject. He praised the behaviour of the men in the field and in camp, and expressed his admiration of the whole scheme of the manœuvres—a most uncommon one, indeed, and an immense improvement on the old style of long marches and drill-book attacks. This illustrated the minor and less known details of service, and would be of great use to troops going to war. He then made a few remarks on the way in which the scheme had been carried out.

The Brigade was then dismissed to their bivouacs. In the afternoon sports were held on the Lanowli cricket ground, and the massed bands of the Brigade played.

In the evening as fine a Brigade as this Presidency has ever seen was broken up, and the regiments returned to their respective stations by train, the Royal Irish Rifles going to Poona, which station we may congratulate on securing the presence of as fine a corps, as good a set of officers, and as splendid a band as any in the British Army.

RECKLESS SPECULATION IN COTTON.

AN IMPENDING CRISIS.

A FEW days hence and the ruin of many a speculator will in all probability be effected in consequence of the reckless nature of their speculation in cotton. The sword of Damocles has been hanging over their heads for the past two months, and the impending crisis will fall ere another week has passed. We do not wish to needlessly alarm our readers; but we cannot help stating that unless there is a rapid rise in the prices of cotton, or unless something unforeseen happens, a number of respectable merchants of short standing and little experience will be in the greatest difficulties. There may be a surprise in store, but the chances of improving matters are few. At least that is the opinion and belief of all business men who have had long experience in these matters. Native mercantile communities do not require to be told how speculation is carried on as they are all conversant with the *modus operandi*. The passion of speculation has taken such a firm hold over the natives, that it is impossible to cure it unless the Legislature intervenes with an iron rod. Most forms of speculation carried on in Bombay are ruinous in the long run, but it is difficult to conceive of any more certain step towards mercantile self-destruction than the form of speculation which prevails at the Colaba cotton markets. It is a piteous spectacle to see a man, who has built up a modest fortune after years of hard toil, have his capital wrecked in a few days.

Reckless speculation is indulged in here at all times and seasons, and every year marks an advance in this suicidal policy; but we doubt whether in any previous period (the share mania time excepted) it has been carried on a more extensive and elaborate scale than it is at present. The form of speculation consists in a contract between two parties to buy or sell cotton on a certain date, and at a certain rate. When the delivery falls due, the seller is bound to hand over to the buyer the number of bales contracted to sell. If on the day of the contract the price is Rs. 250, and if it falls off to Rs. 200 on the due date of the delivery, the buyer has to pay to the vendor the difference in prices, as the contracts are merely wagering and speculating contracts, there being no actual tendering or receipts of the goods contracted for sale. Thousands of bales are thus contracted to be sold and re-sold. If the prices are actually higher on the day of the delivery than on the day the contract was effected, then the seller pays the difference to the buyer. This system needs no elaborate explanation, as it is common and well-known amongst the speculators. We do not refer to *bona-fide* dealings, in which the goods are actually tendered and delivery accepted. This year some of the dealers have over-speculated in *sutta* of Broach cotton. In this particular season, when money is tight, and when the Broach fine and Broach good cottons have fallen off to Rs. 207 and Rs. 205, respectively, per candy, from Rs. 267, it is natural that only those who have large capital of their own, or who can get large credit, will survive, while others, who have small capital of their own, and are unable to get large credit, will go to the wall. There will be survival of the richest.

The cotton crop was unusually early this year, and the excess in arrivals of new cotton this season, compared with last, stand at nearly six and a-half lakhs of bales, but the demand has been comparatively low. The Broach cotton received last season was 400 bales up to date, while that received this time comes up to 95,000 bales; which fact will account to some extent for the fall of prices of that stuff. After the Diwalee, the prices in English markets continued to fall steadily owing to unforeseen reasons, and the markets here became dull, and continued to be declining. The market is still in a depressed condition, and threatens to shake the position of many dealers and work the entire destruction of others. An idea of the enormous extent of speculating this year can be obtained from this fact. The product of Broach cotton, when the crop is most favourable, comes to about a lakh and a-quarter bales, or at the most two lakhs of bales; and this season there have been contracts for the buying and selling of the Broach cotton to the extent of five to eight lakhs of bales. Some of the sufferers, it is said, will not hesitate to dispute the legality of the contracts, which, since they have been losers, seem to them to be wagering and gambling contracts; and it remains to be seen whether they pay the differences ungrudgingly or take the matter to a court of law. In the hope of retrieving their fortunes, some of the shroffs and brokers plunged deeper and deeper in speculation, and the reckless indulgence in this incurable passion has reduced them to a perilous financial state. Those who have watched the course of events of late will look forward with painful interest to the 25th of March, on which day the fate of the speculators will be decided. Those who have plenty of money will be able to survive the crisis, but in many cases heavy loss is inevitable, unless events take quite a different course in the short period of five days that still remains before the settlement.

HUDSON'S SURPRISE PARTY.

HUDSON'S Surprise Party varied their programme on Wednesday evening, the first change of items having been announced, which attracted a very large audience. The first part of the programme was a huge success, from the overtrue to the finale, and the audience became absolutely greedy for encores. The "Britannia" tableau was a very picturesque finish to the first part, and greatly excited the patriotic feelings of the audience.

Throughout the whole of the programmes presented by Mr. Hudson there was a vein of choice humour which keeps the audience in a constant state of merriment, so much so, that the slight break occasioned by the more serious business of high class piano solos and charming ballads, is hailed as a relief. To-night will be the last performance of the present programme.

THE latest reports from the two opium Agencies estimate the total outturn of the year 1895-96 at 69,000 maunds only, and as it is said that strong west winds are drying up the plants and the juice that is being collected in several districts, there is no knowing by how much the above estimate will hereafter have to be reduced. It should further be noted that the juice which will be gathered has, during the period of weighments, to pass through the ordeal of the heat of the weather which last year played such an important part in reducing the yield.

HIGH COURT JUDGMENTS.

THE Hon. Mr. Justice Candy, who proceeds on leave to Europe by to-morrow's mail steamer, delivered judgments at the High Court, yesterday, in two cases of general public interest which were heard before his lordship within the last month. One of these cases was that of Purshotumdas Tribhowandas *vs.* Purshotumdas Mungaldas Nathoobhoy, a son of the late Sir Mungaldas Nathoobhoy; and in which the plaintiff prayed that, unless the defendant was willing to perform the marriage between his daughter, Kamlavanti, and the plaintiff, before the expiration of the month of Vysak 1952, the contract of marriage between them be declared to be no longer binding upon the plaintiff and that the betrothal be declared to be void and of no effect; and further that, unless the marriage be performed, the defendant should be ordered to pay to the plaintiff the sum of Rs. 25,000 by way of damages. His lordship said it was clear that the defendant, who, as father of the girl, was, according to Hindu law, the person who had the right to dispose of her in marriage, was the person who actually betrothed Kamlavanti to plaintiff, and he had in effect admitted himself to have been the contracting party, or at least to have accepted and approved of the contract. The intention of the parties was that the marriage should be solemnized when the girl attained the age at which, according to the custom of the caste, betrothed girls were ordinarily married, that is, between 12 and 15 years of age. His lordship was of opinion that the bride's unwillingness to marry the plaintiff did not preclude the latter from recovering damages from the lady's parents or guardians, who were responsible for the contract of the betrothal. It was contended that the defendant had not broken the contract, as the betrothal was still in force, but his lordship thought that the paintiff's willingness to be married before next Vyshak did not disentitle him to damages, considering the fact that the girl had declared her unwillingness to be married to the plaintiff. The defendant also had declared that he could not compel her to change her mind. This was, his lordship said, practically a repudiation of the betrothal. Defendant's attitude towards the plaintiff did constitute a wrong *in presenti*, not merely *in futuro*, and if defendant would not, within a reasonable time, fix a day for Kamlavanti's marriage with plaintiff, the latter was entitled to damages. Having regard to the position of the parties, and to the disinclination which existed to the assertion of such rights in a court of law, something more than a nominal sum must be awarded. His lordship fixed a sum of Rs. 1,000 which would include anything given by way of presents, and the plaintiff would be entitled to recover from the official trustee of Sir Mungaldas Nathoobhoy's estate the "palla" with the interest which might have accrued. The decree, therefore, would be that unless the defendant, within a fortnight from this date, fixed a day for the solemnization of the marriage of Kamlavanti with the plaintiff before the end of next Vyshak, the contract for the marriage be declared to be no longer binding upon the plaintiff, and in that case, the plaintiff do recover from the defendant Rs. 1,000 as damages, including all presents in respect of the betrothal, and also be entitled to recover the "palla" money with interest. Defendant must pay the plaintiff's costs.

The second case, in which Mr. Justice Candy delivered judgment, was that of Gulabchund Muneial and others *vs.* Sirdar Dilar Jung Bahadur, in which the plaintiffs, Hindu jewellers, prayed that the defendant be decreed to pay to them the sum of Rs. 50,000, together with interest at 9 per cent. per annum from the 24th May, 1895, and that it might be declared that he was liable to them as purchaser for the price of certain jewellery, etc. His lordship said he was satisfied that there was a discussion as to the price or value of the jewellery, and that it was clearly established that a sum of Rs. 50,000 was fixed as the lowest price which the seller was willing to take. "Jangad" transactions were very common, and by the usage of trade no "Jangad" transaction could be treated as a "sale on approval," unless a particular word was used when the transaction was first entered into, or unless words were written showing that the intending purchaser expressly bound himself to pay the price named. In this case his lordship was satisfied that Rs. 50,000 were fixed by the broker Shumshudin as the lowest price which the plaintiffs would take, there being an implied contract on the part of the defendant to pay that sum if he did not return the goods within the specified time. Shumshudin originally valued the jewellery at Rs. 40,000. It was quite possible, his lordship said, that if the defendant's family had approved of it, and his further examination had proved that it was worth a larger sum, he could have been willing to give Rs. 50,000. His lordship was of opinion that the ornaments were received by defendant on "sale on approval," that there was such a custom of sale on approval, and that it was in the present instance binding on the defendant. The latter agreed to pay Rs. 50,000 if the ornaments were not returned within the specified time, but as he did not return them within that time, the plaintiff was entitled to recover from him Rs. 50,000 with interest at 9 per cent. per annum from the 24th May, 1895, and costs. His lordship passed a decree accordingly.

BOMBAY PHILHARMONIC SOCIETY.

LAST night, at the Town Hall, the Bombay Philharmonic Society gave a performance of Barnett's popular and ever welcome cantata, "The Ancient Mariner," in the presence of an appreciative, but not very large audience. This cantata has been rendered several times by this Society in recent years, but as nearly five years have elapsed since the last performance, it is surprising that a more numerous audience did not attend on the present occasion. Music of this character cannot be properly esteemed by a single hearing, and a true and genuine appreciation can only be attained by familiarity with it. It is to be regretted that this Society, which has done so much for the spread of musical knowledge in this city, has not, for the last few concerts, obtained larger and more deserved support. This cantata has been so often reviewed before, that little need be said now about its merits. The words are taken from Coleridge's quaint and familiar poem, and the music was expressly composed for the Birmingham Musical Festival, 1867. It is a fresh and exhilarating composition—tuneful and musicianly throughout, and the chorus parts present no difficulties beyond the reach of an average amateur society.

The solos, last night, were undertaken by Miss N. Tudball, Mrs Macbeth, Mr. Chisholm, Mr. Basil Scott, and Mr. H. M. Steuart. The accompaniment was entrusted to Miss Flower at the piano, and to Mr. Johnston at the organ, and in the absence of an orchestra a better arrangement could scarcely have been made. It was unfortunate that there was no orchestra—for work of this kind really requires an orchestra, small though it may be, of string instruments—in order to give a full and proper interpretation to the accompaniment and to maintain a fair balance against a large and powerful chorus. The real burden of the accompaniment, however, fell on Miss Flower, and she acquitted herself in the most admirable manner. Her accompaniment throughout was marked by the firmness and accuracy of time, the delicacy of taste, and the mastery of technique with which her playing is always associated. The occasional introduction of the organ in the solos and choruses had a good effect, and Mr. Johnston rendered his part of the accompaniment with the utmost taste and judgment. The Society mustered in good force, and there was a chorus of over 60 voices. The singing was distinguished by great precision and steadiness, the phrasing was carefully attended to, and the leads were attached with the utmost confidence. The balance between the parts was better maintained than is usual at their concerts, but a little strengthening of the contralto would be desirable. The improvement that is now manifest in the tenors is quite remarkable—they are a strong and agreeable body of voice, and are not out-weighted by the other parts of the chorus.

The choruses in this work are not many, but display a variety of style, and tax the capabilities of the singers to a severe extent. The opening chorus, "The Ship was Cheered," was well rendered in every way, and gave an opportunity to the choir to display their powers of shading, of which the greatest advantage was taken. The more vigorous choruses, "And now the Storm-blast," and the "Upper Air burst into Life," were also sung with great spirit and correctness. Great attention was paid to the phrasing, and the leads were

well taken off. The high notes in "The Upper Air" were well reached and sustained by the sopranos.

The first quartett, "The Souls did from their Bodies Fly' was uncertain in tone, and the general effect was further marred by a doubtful and hesitating start. The other quartett, "Around, Around flew each Sweet Sound," was exceedingly well and artistically sung.

The duet, "Two Voices in the air," for soprano and contralto, was also very well sung, and well deserved the encore which it received.

The soprano solos were well rendered by Miss Tudball, and she has never been heard to better effect. Her voice has gained considerably in power and quality, is sweet, and even in tone, and is aided by a style that is free from affectation. The long solo, "The Fair Breeze Blew," was most correctly and artistically interpreted, and deservedly obtained a most enthusiastic encore. In the solo of "This Seraph Band, and also in the final chorus her range of voice was heard to almost greater advantage, and the high notes of B and C sharp were easily and evenly sustained. Miss Tudball also sang in the quartetts and duet. Mrs. Macbeth sang the contralto airs in her usual pleasing and careful manner; and gave a very tasteful rendering of "O Sleep it is a gentle Thing." Mrs. Macbeth also sang in the quartetts and duet—in the latter with Miss Tudball she received a well-merited encore.

Mr. Chisholm was in better voice and heard to greater advantage than at the last concert. His range is not quite so powerful as it was, but he always sings with the knowledge and instinct of a true musician, and gives a finished and artistic rendering to his part. Besides singing the tenor airs, for which he was deservedly well applauded, he took part in the quartetts.

Mr. Basil Scott sang the baritone airs. He is possessed of a rich mellow voice, and rendered the solos in a finished and cultured style.

Mr. Steuart assisted in the quartetts in which his rich melodious voice was heard to great advantage.

Mr. Nixon conducted in his usual able manner, and is tobe heartily congratulated on the efficiency of the Society and on the entire success of this concert.

THE SMALL CAUSES COURT APPOINTMENT.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—In your observation in to-day's "Gazette" about the letter of the Bombay Presidency Association regarding Mr. McLeod's appointment, you charge the Association with over-looking or disregarding certain facts in ignorance or over-zeal. In enlightening the Association and the public about those facts you say that in pursuance of the prescriptive right of European barristers to fill the First Judgeship of the Small Causes Court, Government applied in the usual course to the Chief Justice and his colleagues of the High Court to disignate eligible European barristers for the purpose, and the latter, in consultation with the European leaders of the Bar, submitted three names. You further say that, in their tender regard for Native interest and susceptibilities, Government magnanimously refrained from appointing any of these gentlemen to the Acting Chief Judgeship, but with a view to temporary advancement to a very worthy Native, the Second Judge was moved up into Mr. Chitty's seat, and the European barrister was given the acting appointment in the Second Court. I do not know from whence you have derived this information, but as I find that this same information is sedulously propagated, it is important to show that the so-called facts cannot form a correct or true account of the action of Government in the matter.

I think you will be surprised to learn that these facts, if there was any foundation in them, would merit censure on the Chief Justice and the Judges of the High Court, and the leaders of the Bar of the grossest ignorance of law. The real fact is that Government have no power whatever by law to appoint an European barrister from outside to act as Chief Judge. It is true that they did possess this power till 1894, to strengthen the court, as some believe, or to perpetuate a job now and then, as others believe. But this power was taken away by section 4 of the Presidency Small Causes Court Act passed in January of last year. This Act has made it compulsory for Government to make its selection for the post of acting Chief Judge from the Judges of the Small Causes Court. In moving the Second Judge up in Mr. Chitty's place, there was no room for Government to do so with a view to give temporary advancement to a worthy Native, but their hands were tied by the Legislature, and they had no alternative but to give up with a sigh and a tear the appointment of a European barrister to act as Chief Judge, according to the prescriptive right of old days. The law debarred them from strengthening the court or perpetrating a job, in the old way; they then did the next best thing open to them. The wonder to me is how such a misconception as to facts could arise, for the letter of the Association distinctly states that the compulsory translation of the Second Judge to the First Court was under the provisions of the Presidency Small Causes Court Amendment Act of 1895.

While correcting your facts, will you still let me admit a fact in your observations you have, with your usual tact, put the case for the other side without losing your temper, as some people are doing in this matter. The Association has put forward its view according to its lights. I am tolerant enough to understand that the opposite view can also be most honestly entertained, for I believe there are many Europeans who conscientiously hold, in the poet's words

"But I count the grey barbarian lower than the Christian child."—Yours, &c.,

March 19. P. M.

MR. C. F. MACCARTIE'S RETIREMENT.

THE Fort St. "GeorgeGazette" contains the announcement of the retirement from theCivil Service of Mr. Charles Falkiner MacCartie, C.I.E. It will be news to many that Mr. MacCartie, when first he came to India, was in the Bombay Civil Service, his first appointment, dated the 22nd April 1871, being Supernumerary Assistant Collector and Magistrate at Ahmedabad. In December, 1872, he came to the Madras Presidency, as Assistant Collector and Magistrate, Kistna; in 1875 he was appointed in a similar capacity to Vizagapatam, and in December, 1876, he was employed on special famine duty in the Cuddapah District. In January, 1882, he was transferred permanently to the Madras Civil Service, and in the latter portion of that year was placed on special duty in connection with the settlement of the boundary of Mohangeri in the Ganjam Mallahs. Between 1883 and 1885 he acted in various capacities, Collector of Ganjam, Postmaster-General, Madras, Collector of Sea Customs and of the Madras District, Collector of Chingleput and Sub-Secretary of the Board of Revenue. In December, 1885, he was appointed Secretary to the Board. For a short time in 1886 he was Collector of Madras, and in August of that year became President of the Madras Municipality. In the following year he was in turn Collector of the Districts of Chingleput, Anantapur and Tinnevelly in April, 1889, he was transferred in a similar capacity to the Nilgiri District, and in December, 1891, he was appointed Private Secretary to the Governor. A keen (though somewhat unfortunate) sportsman, a genial friend and a tactful and courteous P. S. his departure will cause a gap in Madras social life which it will take long to fill adequately. He was known pretty well all over India, and this is how the "Asian" refers to him:—"India is about to lose a good sportsman and good fellow in Mr. C. F. MacCartie, C. I. E., who is retiring from the Civil Service. Lord Wenlock's Private Secretary leaves Madras on an exten ded tour through Australia—where he hopes to have some drag hunting—New Zealand and the States, and will not fetch up at the 'little village in Middlesex' till October or thereabouts. 'Mac' carries with him our best wishes as he does those of the host of friends whom he has made in this Presidency."

A MEDICAL officer is to be appointed by the Government of India to examine the causes of *kala azar*, the fever which has caused such high mortality in Assam.

THE Government of India have notified their intention of refunding to Bengal three lakhs of rupees, or one half of the sum appropriated from the Local Government last year.

THE results of the last Middle School Examination in the Panjab bear testimony to thoroughness of the instruction given in the Aitchison Chiefs' College at Lahore. Eight boys from the College were sent up for the examination, and every candidate has passed.

THE following moves are pending in the Railway Branch of the Public Works Department: Colonel Brackenbury to officiate as Manager of the North-Western Railway, Major Wilson as Manager of the Oudh and Rohilkhand Railway until Major Constable returns form leave in October. Colonel Brackenbury will have Mr. Burt and Mr. Drew as first and second Deputy Managers. Mr. Chamberlain becomes Traffic Manager of the Eastern Bengal Railway *vice* Mr. Barclay, who retires under the 55 years rule. Mr. Martyn, Junior Consulting Engineer in charge at Nagpur, goes on three months' leave, Mr. Savory, Deputy Consulting Engineer at Calcutta, officiating for him.

NEWS OF THE DAY.

THE following promotions in gradings of Police Superintendents have been made, vice Mr. H. J. Duggan, retired:—Mr. H. N. Alexander to be Second Grade District Superintendent; Mr. L. H. Spence, Third Grade; Mr. R. Mactier, Fourth Grade; Mr. J. B. Tregear, Fifth Grade; Mr. H. R. Hume, First Grade Assistant Superintendent, and Mr. A. H. M. Ostrehan, Second Grade Assistant Superintendent.

MR. H. KENNEDY, District Superintendent of Police, Ahmednagar, is allowed privilege leave for three months from the 18th April, his place being taken by Mr. D. G. Ommanney, Assistant Superintendent in Khandesh.

MR. W. D. SHEPPARD, I.C.S., is to act as Collector and District Magistrate, Kanara, in addition to his own duties, during the absence of Mr. J. Davidson, I.C.S., who has been allowed furlough for seven months.

MR. C. G. DODGSON, I.C.S., is to act as Collector and District Magistrate, Hyderabad, and District Registrar, Hyderabad.

MR. J. MOLLISON, Superintendent of Farms, Bombay Presidency, is allowed privilege leave for three months during which time the Survey Commissioner and Director of Land Records and Agriculture will hold charge of the appointment.

KAZI ALLAHWARAYO VALAD KHAIR MAHOMED, late a forest guard in the Sukkur Forest Division, Sind, is hereby declared incapable of serving Government again in any capacity.

Mr. J. B. ALCOCK, I.C.S., District Judge and Sessions Judge, Mr. H. T. Ommanney, I.C.S., Mr. E. V. Mackay, District Superintendent of Police and Mr. T. B. Fry, Deputy Conservator of Forests, Second Grade, have been allowed by Her Majesty's Secretary of State for India to return to duty within the period of their respective leaves.

SIR JAMSETJE JEJEEBHOY, Bart., C.S.I., Mr. Fazulbhoy Visram, C.I.E., and Mr. Vizbhucandas Atmaram, have been reappointed Government members of the Board of Trustees for the Port of Bombay.

THE following appointments have been made, vice Mr. J. W. P. Muir Mackenzie, I.C.S., M.R.A.C., promoted:—Mr. S. M. Fraser, I.C.S., to be a First Assistant, and Mr. S. R. Arthur, I.C.S., to be a Second Assistant.

SURGEON-MAJOR O. H. CHANNER, M.B., C.M., Deputy Sanitary Commissioner, Southern Registration District, is allowed privilege leave of absence for two months, and the Civil Surgeon, Belgaum, will act in that capacity in addition to his own duties.

MR. L. A. WATKINS, First Deputy Registrar of the High Court, Judge's Clerk, and Commissioner for taking Affidavits has been granted three months' extension of furlough from 10th May 1896.

MR. S. L. BATCHELOR, Joint Judge, Ahmedabad, has been granted three months' privilege leave.

FURLOUGH for eight months, with the usual subsidiary leave, has been granted to Mr. J. Adam, Executive Engineer, 3rd Grade, and Officiating Deputy Consulting Engineer for Railways.

MR. R. D. SETHNA, B.A., LL.B., Barrister-at-law, Registrar, High Court, Appellate Side, has been granted privilege leave of absence for two months and nineteen days.

THE following is the text of the Bimetallic motion which Mr. Whiteley, M. P., put on the Order Book of the House of Commons for the 17th March: "To call attention to the subject of the currency; and to move, That this House is of opinion that the establishment of international bimetallism would be beneficial to the best interests of this country, and urges upon the Government the advisability of doing all in their power to secure by international agreement a stable monetary par of exchange between gold and silver." "Both sides," wrote our London correspondent three weeks ago, are arming for the fray, which is expected to be a lively one," and it will be seen from his telegram to-day how fully the anticipation is being borne out.

THE British soldier in India is being treated generously by the Secretary of State, this year, in the matter of the conversion of his pay from sterling into rupees, as is. 1½d. is the rate fixed. It seems most unlikely that exchange will fall to that figure during the next twelve months, although it may possibly drop during the dull trading season. Those who hold that we have seen the last of the "slumps" which shook confidence in the future of the rupee, look to a rate of at least fifteenpence next cold weather. The average for the year should certainly be will over fourteen pence.

THE Hon. Dr. Lethbridge leaves Calcutta on the 19th instant, and hands over charge of the Thagi Department to Mr. Carlo Bayley at Bombay at the end of the month.

Two members of the French Parliament, according to the "Figaro," amused themselves by proposing to apply Professor Rontgen's discovery to the secrets of the French Cabinet. "Would it be possible," asked one, "by means of M. Rontgen's rays, to get an exact photograph of the condition of the Prime Minister's (M. Bourgeois's) conscience?" "It would be of no use if we had it," answered the other, "for at the best it would be only a 'negative' picture."

FROM an interesting sketch of the late Lord Leighton, by Mr. M. A. Spielmann, in the March number of the Magazine of Art, it appears that the optimistic reports of the President's recovery on his return from his travels were false, and were known by himself and friends to be so. He said so himself on the platform of Paddington Station, when on his way to Winder Castle to lay before the Queen in person his statement in respect to the Royal Academy, of which she is the private patroness and the autocrat. His appearance almost belied his words; but that he was not without mental failure or suffering was suggested by a slight though significant incident. He paid for his railway ticket, but left it in the booking-clerk's hands, and had not noticed the oversight untill Mr. Spielmann called his attention to it as he entered the train.

AT Kimberley, the "Club" were concerts are generally given happened to have been burnt down a day or two before the ladies' orchestra arrived. Hence they cheerfully gave their concert on the rinks to an audience "gorgeously decked out in diamonds." "One man I noticed," the conductress says, "who wore a very heavy gold watchchain—somewhat like the chains which go round monuments—and on it a rough, dull diamond as large as a hen's egg. If I had found the thing in the street I should have thought it a piece of flint. But I was assured that it represented a fortune. The man who wore it threw roses to me. I wish he had thrown the stone at my head."

THE destruction of one of the ancient trees in the grounds of Holyrood Palace by a recent gale, and its removal this week by order of the Board of Works, has brought to light the very close personal interest which the Queen takes in all matters pertaining to the historic pile where she makes her home when residing in the Scottish capital. Not a single tree, it seems, can be removed from the grounds without her special permission, and even when the destruction is complete she must be consulted before the trunk is taken away or the root interfered with. The tree which is now in course of removal, was blown down in a gale towards the end of last year, but before the gardeners were allowed to touch it a photograph had to be taken of it and forwarded to her Majesty, with whom alone rested the decision as to its ultimate fate. It was very old—Mr M'Bean, the Keeper of the Chapel Royal, ascribes it to the reign of Queen Mary—and any hope of saving it was quite out of the question. The Queen therefore gave her permission to uproot it. In the process the workmen have dug up several tons of the masonry of the old chapel, within the limit of the walls of which the old tree had been planted.

EXTENSION OF THE JEHANGIR HORMUSJEE MODY HOSPITAL AT BUDNERA.

IN our paper of Monday last we gave a telegraphic summary of the opening ceremony of the In-patient Wards, attached to the Jehanghir Hormusjee Mody Hospital at Budnera. We are now enabled to give the full text of the speeches of Mr. F. S. Bullock, Mr. Mody, and Mr. Nicholetts, delivered at the opening ceremony, on Saturday last, in connection with the said hospital.

Mr. Nicholetts said: Mr. Bullock, Ladies and Gentlemen,—It gives me great pleasure to come forward to say a few words in connection with the opening of this "in-patient ward," but before proceeding further I will ask you, ladies and gentlemen, to permit me to speak of the hospital opened by Colonel Mackenzie, our late Commissioner. Many hundreds are beholden to our most worthy donor, Mr. Jehanghirji, for such a boon bestowed for the relief of suffering humanity. Words are too feeble to express, or even convey, an idea of the hundreds who have, in this short space of time, obtained relief from the Jehanghir Hormusjee Mody Hospital, and can we be less grateful to that honourable and worthy gentleman for having extended his generosity by now bestowing a handsome and comfortable building, like this, exclusively as an in-patient ward. Still more, a large well has been sunk on the premises at great expense, and this addition of water supply is more than appreciated by the sick daily visiting the hospital for treatment. Yes, I feel convinced that even those who are absent will cheerfully and freely join with us in singing praises to the donor for such laudable gifts, and unanimously wish him long life, happiness, and prosperity. I cannot conclude this portion without mentioning the widespread fame of our Jehanghir Hormusji Mody Hospital. Besides Budnera, where the hospital exists, Amraoti, Karanja, Akola, Bombay, Madras, Aden, and other places have come forward most truly and unsolicitedly given decided marks of their appreciations of Jehangirji's laudable and princely gift to the public. Ladies and gentlemen, in thanking Mr. Bullock for his very great kindness, in coming such a distance to conduct the ceremony of opening the 'in-patient ward,' I have much pleasure in drawing your attention to two paintings, which will presently be brought into view. Before I close I must beg of you, ladies and gentlemen, to pardon me for not being able to give the exact number treated here up to date, but, I am sure, I will not be far out should I simply say 'hundreds,' and it is generally known that the present medical officer in charge (and who has been holding charge since the first opening of the hospital) is the right man in the righ tplace (Mr. Sevratan Baijnath). His skill, patience, and general behaviour to the public (rich and poor), coupled with his successful treatment, has endeared him to all classes; so much so, that patients are brought in from distant parts to be treated by him. As much is due to Mr. S. Baijnath for the getting up of the name of the Jehanghirji Hospital, our thanks are due to him for his kindness and services rendered. Mr. Bullock, I beg pardon for further troubling you, and hope you will be pleased to unveil the two paintings.

Mr. Jehangir H. Mody said: Mr. Bullock, Ladies and Gentlemen,—It gives me great pleasure to appear before you to-day, and ask you to assist in the ceremony designed to mark the beginning of putting these wards to their proper use. When seven years ago the hospital was talked over, and I entertained the idea of doing what little I could for it, these wards were not even so much as thought of. When Colonel Robert Bullock laid the foundation-stone, all that this hospital was intended to be was to have a sort of dispensary for affording medical aid gratis to the population of Budnera and all others who could, and as a matter of fact do, avail themselves of it by coming from some distance by rail. When, however, its opening ceremony was performed by Colonel Mackenzie, C.I.E., the people of Budnera saw him and asked for in-patients ward. He, in the course of a conversation, very kindly suggested their construction, and the result is to-day before you. I have an esteemed friend, Mr. Cowasjee Dinshah Adenwalla, of whom, I am sure, some of you have heard. He has recently been honoured with a C.I.E. and I proposed to put the wards in his name. Colonel Mackenzie approved of this, as he knew Mr. Adenwalla in private life, and was a friend of his. I feel very much obliged to him for his suggestion, and the people of Budnera owe a deep debt of gratitude to their old Commissioner, who unfortunately is not here to-day to gladden us with his genial presence. There is, however, consolation in the thought that the good work begun in an auspicious moment by Colonel and Mrs. Bullock was helped forward by their great friend, Colonel Mackenzie, and the seal of final completion will be put to-day by Colonel Bullock's brother. During the construction of these buildings Lieutenant-Colonel Little and Surgeon-Major Ross have helped me materially with their advise. Mr. Nicholetts has always helped heartily to surmount difficulties, and has put facilities in the way. Mr. Hormusji M. Vajifdar, manager of the Berar mills, with his assistants, Messrs. Jamsetji J. Master and Homji D. Postwala, have spared no pains to execute the work, and my hearty acknowledgments are due to them. Mr. G. K. Khaparde has been with me from the very beginning of the evolution of the scheme, which you see completed to-day, and take this opportunity of making my acknowledgments to him. Finally, I thank you, Mr. Bullock, very sincerely for kindly accepting my invitation to open these buildings. I thank also all the ladies and gentlemen for kindly gracing the occasion with their presence and lending me your gracious support. Before resuming my seat I can only send up a prayer both for myself and for my wife and family that the divine grace which prompted and carried this work through will attend it in future, and kind Providence so ordain that the chief object of helping the poor and suffering be fully realised. Now, I request you, Mr. Bullock, to declare the Cowasji Dinshaw Adenwalla Ward open.

Mr. F. S. Bullock then spoke as follows: Mr. Jehanghir Hormusji Modi, Ladies and Gentlemen,—It has given me much pleasure to come here to-day, in response to the invitation of Mr Jehanghir Hormusji, to open this in-patient ward of the Budnera Hospital. Of course the fact that my brother, Colonel Robert Bullock, and Mrs. Bullock, were associated with the commencement of this work, when my brother was Deputy Commissioner of the Amraoti District, is one very good reason why I should take an interest in presiding at the completion ceremony. But apart from this domestic satisfaction, if I may so call it, it is always a gratifying, duty to be able to congratulate one who has entered on a work of charity and public utility on the successful accomplishment of its design. We cannot, as useful institutions to the liberality and public spirit of Mr. Jehanghir Hormusji, a large shareholder in the Budnera Mills. He is a gentleman who, like so many of his large hearted race, having attained wealth and prosperity by successful mercantile enterprise, has not been content to sit down in the selfish enjoyment of his riches, but has desired to see his poorer neighbours enjoy and share these benefits and comforts. There is, perhaps, no better way of having this than by providing medical relief for the sick and ailing in this land, and in these buildings the town of Budnera and its neighbourhood is provided with a very complete charitable dispensary and hospital. On behalf of Government, I have much pleasure in thanking Mr. Jehanghir Hormusjee for his liberal gifts of these buildings, and specially for this ward, which it is my duty to open to-day. I can only say that I hope that others may follow his example, and especially some of those residents of Berar, who have the means to do so. There are many objects on which this charity can well be bestowed in this province. I am glad to notice that Mr. Jehanghir Hormusji has acknowledged the assistance he has received from officers in Berar and others, including Mr. Khaparde, the chairman of the Amraoti District Board; but I wish on this occasion to take the opportunity, which, I am glad to have, of publicly acknowledging the services of Mr. Nicholetts, the Deputy Commissioner of Amraoti. After long and useful service in Berar he is now on the eve of his retirement. He has been associated with this district for many years, and after thirty years of active service in Berar is, we all hope, about to enjoy long life, and hapiness in his retirement. I have much pleasure therefore, in mentioning his name to-day in connection with this institution. Now, gentlemen, I need detain you no longer, but proceed to the business for which I was invited to come here to-day, and declare the Cowasji Dinshaw Adenwalla Ward of the Jehangir Hormusji Mody Hospital open, and in doing so, I thank Mr. Jehanghir Hormusji Mody for his generous gift to this district.

The guests then partook of refreshments supplied by the generous host, and the party dispersed.

THE E. I. Railway Earnings for week ending 7th Mar., were Rs. 10,25,925. Corresponding week last year, Rs. 12,04,764. Decrease, Rs. 1,78,839. From 1st Jan., 1896, to 7th Mar., 1896, Rs. 1,10,19,843. From 1st Jan., 1895, to 8th Mar., 1895, Rs. 1,08,30,291. Increase, Rs. 1,89,552. Miles open week ending 7th Mar., 1896, 1,698·79. Corresponding week last year, 1,667·93. Increase, 30·86. Per mile open week ending 7th Mar., 1896, Rs. 604. Corresponding week last year, Rs. 722. Decrease, Rs. 118.

A CORRESPONDENT writes to the *Times of Ceylon*:—"The discovery of an ancient *vihare* is reported from a village called Aluketiyawa, in the Bintenne District. It is a huge rock temple with fourteen apartments, included in which are the usual paraphernalia of a Buddhist monastery, images of Gautama Buddha of different sizes, lamps, banners, curtains, &c. On the top of the rock are a small *dagoba* and a reservoir for water. The discovery of the *vihare* was made by the village priest, who has now taken possession of it. There are traces here of the existence of the reported main street leading from Anuradhapura to the ancient city of Magampura during the time of King Kavantissa. The discovery of this *vihare* may lead to the exploration of the ancient principal street."

PUBLIC COMPANIES' MEETING.

DAVID MILLS COMPANY, LD.

THE tenth ordinary general meeting of the shareholders of the above company was held, yesterday afternoon, at its registered office, No. 14, Rampart Row, Mr. Jamsetji Ardesir Wadia being in the chair. The notice convening the meeting having been read, the following directors' report which had been circulated amongst the shareholders, was taken as read:—

The directors have the pleasure to submit for your approval and adoption their annual report of the company's affairs with the audited balance-sheet and profit and loss account for the year ending 31st December, 1895, showing a net profit of Rs. 1,58,830-2-5, including the balance of Rs. 1,293-6-3 brought forward which they trust will be found satisfactory, the directors now recommend you to dispose of the amount as under:—To dividend at the rate of Rs. 25 per share on 1,592 shares, free of income tax, Rs. 39,800; to preliminary expenses, Rs. 4,846-5-8; to depreciation account—building, Rs. 10,000; machinery, Rs. 92,000—Rs. 1,02,000; law suits charges, Rs. 4,500; debenture loan charges Rs. 2,984-7-4 and to carry forward, Rs. 1,699-5-3—total Rs. 1,55,830-2-5. The two new boilers ordered out from Messrs. Hick, Hargreaves & Co., as mentioned in the last report were erected and have reduced the coal consumption. The whole of the weaving machinery has also been erected, and almost all the looms are now in working order. During the year under report the law suit in which the company was involved with a neighbour of the mill on account of alleged nuisance from flue dust, terminated with the result that nominal damages to the extent of Rs. 50 were awarded by the court to the complainant with costs. In accordance with the circular letter addressed to the shareholders, dated the 22nd May, 1895, the directors have issued the whole of the debentures for Rs. 6,00,000 at 6 per cent., repayable after seven years from 1st July, 1895. Mr. Rustomji Ruttonji Banaji having returned froffi Europe was re-appointed a director, and you are requested to confirm his appointment. Two of the directors, Mr. Rustomji Ruttonji Banaji and Mr. J. B. Ezra, retire from the board by rotation, but are eligible for re-election. You are requested to appoint two auditors for the current year and to fix their remuneration. The mill buildings and machinery together with the stock of cotton, yarn, stores, and coals are insured against fire to the extent of Rs. 19,13,000.

On the motion of the chairman, seconded by Mr. Sassoon J. David, the directors' report was unanimously adopted and passed.

On the motion of Dr. Temulji B. Nariman, seconded by Mr. Currimbhoy Ebrahim, a dividend at the rate of Rs. 25 per share, free of income-tax, was declared payable on and after the 8th April. This with the "ad-interim" dividend of Rs. 25 paid in July, 1895, amounts to Rs. 50 per share for the year. Resolutions were also carried, re-electing Messrs. Jamsetji Ardesir Wadia and Ardesir Framji, as directors of the company for the current year, and re-appointing Messrs. Alexander F. Ferguson and Ruttonji Rustomji Mehta as auditor for the ensuing year, at a remuneration of Rs. 250 each. The customary compliment to the chairman, terminated the proceedings.

STANDARD MILLS COMPANY, LD.

THE fifth ordinary general meeting of the shareholders of the above company was held, yesterday afternoon, at its registered office, No. 14, Rampart Row, Mr. Jamsetji Ardesir Wadia presiding. The following directors' report was adopted and passed:—

The directors beg to submit for your approval and adoption their annual report with the audited balance-sheet and profit and loss account for the year ending 31st December, 1895, showing a net profit of Rs. 1,58,830-2-5, including the balance of Rs. 1,293-6-3 brought forward which they trust will be found satisfactory, the directors now recommend you to dispose of the amount as under:—To dividend at the rate of Rs. 25 per share on 1,592 shares, free of income tax, Rs. 39,800; to preliminary expenses, Rs. 4,846-5-8; to depreciation account—building, Rs. 10,000; machinery, Rs. 92,000—Rs. 1,02,000; law suits charges, Rs. 4,500; debenture loan charges Rs. 2,984-7-4 and to carry forward, Rs. 1,699-5-3—total Rs. 1,55,830-2-5. The two new boilers ordered out from Messrs. Hick, Hargreaves & Co., as mentioned in the last report were erected and have reduced the coal consumption. The whole of the weaving machinery has also been erected, and almost all the looms are now in working order. During the year under report the law suit in which the company was involved with a neighbour of the mill on account of alleged nuisance from flue dust, terminated with the result that nominal damages to the extent of Rs. 50 were awarded by the court to the complainant with costs. In accordance with the circular letter addressed to the shareholders, dated the 22nd May, 1895, the directors have issued the whole of the debentures for Rs. 6,00,000 at 6 per cent., repayable after seven years from 1st July, 1895. Mr. Rustomji Ruttonji Banaji having returned froffi Europe was re-appointed a director, and you are requested to confirm his appointment. Two of the directors, Mr. Rustomji Ruttonji Banaji and Mr. J. B. Ezra, retire from the board by rotation, but are eligible for re-election. You are requested to appoint two auditors for the current year and to fix their remuneration. The mill buildings and machinery together with the stock of cotton, yarn, stores, and coals are insured against fire to the extent of Rs. 19,12,300.

The resolutions in confirmity with the recommendations contained in the report, were carried unanimously, and the proceedings were brought to a close after the customary vote of thanks to the chairman had been passed.

HIGH COURT.—MARCH 20.

(Before the Hon'ble Mr. Justice PARSONS and the Hon'ble Mr. Justice STRACHEY.)

For Judgment.

256-17772-95—Framjee M. and M—Naorojee Nusserwanjee Thoonti *vs* Cazi Sidick Mia Cazi Ahmed Mia—Dikshit and D.

(Before the Hon'ble the CHIEF JUSTICE and the Hon'ble Mr. Justice B. TYABJEE.)

To speak to the Minutes of Decree.

597-91—Little and Co—Anandrao Vinayeck *vs* The Administrator General of Bombay and others—Pestonjee R and K. Brown and M and Craige L and O.

(Before the Hon'ble the CHIEF JUSTICE and the Hon'ble Mr. Justice STRACHEY.)

To Speak to the Minutes of Decree.

881—Thakurdas D and C—Damodar Tapidas *vs* Dayabhai Tapidas and another—Chitnis M and M.

Appeals for hearing and final disposal.

887—M N Saklatwalla (for pauper)—Joseph Manuel Lobo *vs* Joseph Gerson de Cunha and another—Khunderao and S.—Part heard.

888—Tyabjee D and Co—Mahomed Medi Tharia Topen *vs* Balcrushna Shivshunker Gopadhia—James Peace.

890—Khanderao and S—Goculchand Shivdhanmal *vs* Ramkishendas Hukumchand and others—Tyabjee D and Co.

891—Bhaishanker and K—Laljee Mowjee *vs* Savaharam Ganojee Vaikur and others—Khunderao and S.

892—Chalk W and S—The Holland Bombay Trading Company Ld *vs* the Secretary of State for India in Council—F A Little.

Reference from the Bombay Court of Small Causes.

359-25733-95—Muljee and R—Ishwardas Tribhowandas *vs* Kalidas Jivandas and others—Brown and M.

2097?-95—Gordhundas Jadowjee *vs* Harivalubhdas Bhaidas—Daphtary and F.

(Before the Hon. Mr. Justice B. TYABJEE.)

Suits for Hearing and Final Disposal.

Postponed Long Causes.

241-95—Craigie L and O—Thomas Alfred Bulkley and another *vs* P C H Snow and others—Crawford B and Co. Part heard.

F A Little for Government—In the matter of the Land Acquisition Act I of 1894 and Government and Goverdhandas Khimjee—Craigie L and O and Crawford B and Co. Part heard.

For Hearing Exceptions on Commissioner's Report.

977-70—Crawford B and Co—J C Gama and J Dorabjee—Mithibai *vs* L N Banajee and others—Ardeshir H and D, Craigie L and O, and Roughton and B.

For Further Direction and Costs on Commissioner's Report.

255-95—Thakurdas D and C—Abdoola Hajee Dawood *vs* Ramjee Bhimjee—Jamardhun and A.

Postponed Long Causes.

106-95—James Peace—Balcrishna Shivshunker *vs* Khoja Mahomed Medi Tharia Topan—Tyabjee D and Co.

611-94—Wadia and G—Chundoojee Khoosaljee and others *vs* Poonamchand Krishnajee and others—M L Shroff, and Wadia and G.

38-95—M L Shroff—Poonamchund Krishnajee and others *vs* Chundoojee Khoosaljee and others—Wadia and G, and M L Shroff.

522-95—Thakoredas D and C—Ebrahimbhoy Ludhabhoy Chatoo *vs* Gangjeebhoy Mowjee—Payne G and S.

For Hearing Exceptions to the Commissioner's Report.

197-93—Mooljee and R—Laxmibai *vs* Jamnabai—Bhaishunker and K.

THE WEATHER.

OBSERVATIONS TAKEN AT 8 A.M. ON THURSDAY, THE 19TH OF MARCH, 1896.

SUMMARY.

Pressure has increased rapidly at Jacobabad, and has been steady or has changed only slightly elsewhere. The distribution is somewhat irregular, and the baric gradients are moderate to slight. Winds are cyclonic in Sind, while calms and variable breezes prevail elsewhere. The force has been fresh to light. This morning the wind velocity was 10 miles an hour at Ne much. The maximum temperature is in large excess of the average at Jubulpore, Jepore, Jhansi and Allahabad, and the minimum largely or very largely so at Jhansi, Delhi, Jacobabad, Ajmere, Neemuch and Amraoti. The highest temperature in the shade was 102° at Bellary, and the lowest 61° at Cawnpore. Humidity changes show a considerable rise in Sind, Rajputana and at Khandwa, Malegaon, Ratnagiri, Mangalore and Secunderabad, and the skies are loudy to overcast in Sind and at Masulipatam. A few drops of rain have fallen at Raipur. The cyclonic winds over Sind show that a depression is forming to the north-westwards of that Province, and the weather in the Gulf is squally, rainy and unsettled. In Sind the cloud proportion and humidity are both increasing, and local rain is to be expected.

W. C. NIGEL JONES,
Acting Meteorological Reporter for Western India.

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY, COLABA.
Bombay, 18th March 1896.

Means of observations taken at 8 a.m., 10 a.m., 2 p.m., 4 p.m. and 10 p.m.

Barometer corrected 32 deg. Fah ..... inches	29·863
Temperature of the Air ..... degrees	78·6
Wet Bulb Thermometer	72·4
Dew Point	69·8
Relative humidity of Air	747
Extent of cloudy sky (the whole sky clouded=10)	0·8
Maximum temperature of air (read at 8 a.m. next day) ..... degrees	84·2
Minimum do. do. (read at 8 a.m.)	72·3
General Directions of wind*	NW, N, NW. WNW.
Movement of Wind in 24 hours* ..... miles	257

*From midnight to midnight.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, March 19.)

CIVIL APPOINTMENTS, &c.

POLITICAL DEPARTMENT.

Rao Bahadur Harilal Lallubhai Thakur, third grade Deputy Asst Political Agent, acted as Asst Political Supt, and ex-officio Supt of Police, Palanpur, in addition to his own duties, from the 14th Aug to the 6th Oct 1895, and as Asst Political Supt and ex-officio Supt of Police, Palanpur, from the 7th Oct to the 28th Nov 1895 during the absence of Mr. Beaman.

H E the Governor in Council is pleased to appoint Lieut-Col J M Hunter, I C S, to act as Political Agent and Collr of Stamp Revenue, Kathiawar, with effect from the date of Col G K Barrow's reversion to the Military Dept, pending further orders.

H E the Governor in Council is pleased to appoint Mr A F Woodburn, I C S, to act as Commissioner in Sind from the date on which Sir E C K Ollivant, K C I E, gives over charge until Mr H E M James, I C S, takes charge or pending further orders.

H E the Governor in Council is pleased to make the following appointments:—Mr H T Ommanney, I C S, on return to duty, to act as Political Agent, Bhor; and Mr H F Silcock, I C S, on relief by Mr Ommanney, to act as Political Agent, Surgana.

It is notified that Capt H M Abud delivered over charge of the office of Second Asst to the Political Resident, Aden, on the 25th Jan 1896, after office hours.

Lieute F W Wodehouse, J W B Merewether, J L Harrington and F S Walker, and Mr W Malcolm Jones, Depy Asst Political Agent, Bulhar, acted respectively as second, third, fourth, fifth and sixth Asst to the Political Resident, Aden, from 1st Jan to the 25th Jan 1896, both days inclusive.

Mr W Malcolm Jones held charge of the office of the Asst Political Resident, Berbera, from the 24th Jan to the 4th Feb 1896, both days inclusive, in addition to his own duties of Depy Asst Political Agent, Bulhar.

Mr J M Sathe, Reporter on the Native Press, is granted privilege leave for two months with effect from the 7th April 1896, or such subsequent date in that month as he may avail himself of it.

Mr V Joshi, First Asst to the Reporter on the Native Press, is appointed to act as Reporter on the Native Press during the absence of Mr G M Sathe.

JUDICIAL DEPARTMENT.

H E the Governor in Council is pleased to make the following promotions vice Mr H J Duggan, retired:—Mr H N Alexander to be second grade Dist Supt of Police vice Mr H J Duggan; Mr L H Spence to be third grade Dist Supt of Police vice Mr H N Alexander; Mr R Mactier to be fourth grade Dist Supt of Police vice Mr L H Spence; Mr J R Tregear to be fifth grade Dist Supt of Police vice Mr R Mactier; Mr H R Hume to be first grade Asst Supt of Police vice Mr J R Tregear; and Mr A H M Ostrehan to be second grade Asst Supt of Police vice Mr H R Hume.

Rao Saheb Jagatrai Khubchand, Mukhtyarkar, taluka Larkhana in the district of Shikarpur, is appointed under Sec 12 of the Code of Criminal Procedure, 1882, to be a Magte of the first class in that district.

Mr H Kennedy, Dist Supt of Police, Ahmednagar, is allowed privilege leave for three mnths from the 18th April 1896 or such subsequent date as he may avail himself of it.

H E the Governor in Council is pleased to appoint Mr D G Ommanney, Asst Supt of Police in the Khandesh Dist to act as Dist Supt of Police in the Ahmednagar Dist during the absence of Mr Kennedy or pending further orders.

Rao Saheb Lallubhai Pranvalabhdas Parikah, second class Subordinate Judge, is granted privilege leave for two months with effect from 1st March 1896.

Rao Saheb Kashidas Narandas Dalal relinquished charge of the second class Subordinate Judge's Court at Vagra in the Surat Dist on the 20th ultimo, in the afternoon, and Rao Saheb Mohonrai Dolatrai assumed charge of the said Court on the 21st idem, in the forenoon.

Rao Saheb Mohonrai Dolatrai delivered over charge of the second class Subordinate Judge's Court at Vagra in the Surat Dist on the 22nd ultimo, in the afternoon.

Azam Shivlal Ambaram, acting Head Karkun taluka Mandvi in the district of Surat, is appointed

PURELY PERSONAL.

SIMULTANEOUSLY with the announcement of his expulsion from the New York Yacht Club comes the intimation that the Queen has been pleased to approve the appointment of the Earl of Dunraven to be Lord Lieutenant of the county of Limerick. Apparently Her Majesty does not take the same view of what is the proper conduct of a gentleman as that taken by Mr. Cass Ledyard and his friends in New York, and we prefer the Queen's judgment to theirs.

Mr. Lucy tells an amusing story of absence of mind on the part of a newly-created peer. Lord James of Hereford went to the House of Commons the other night, and, seating himself in the Peers' Gallery, put on his hat as if he had been still Sir Henry James, M. P. for Bury. So strong was the force of habit that Lord James did not think of uncovering till he was reminded by a messenger that he is now a stranger in the House of Commons, and forbidden, as such, to wear his hat in the presence of Mr. Speaker.

The new member for Lichfield, Mr. Thomas Courtenay Theydon Warner, is the son of the late Mr. Edward Warner, who was Radical, M. P., for Norwich for 17 years. He was born in 1857, and educated at Eton and Brasenose College, Oxford. His previous political experiences have been unfortunate. He unsuccessfully contested Coventry in 1885 against Mr. H. W. Eaton (afterwards Lord Cheylesmore). In 1892 he was returned for North Somerset by a majority of only 19 votes, defeating the former member, Mr. E. H. Llewellyn, who in his turn defeated Mr. Warner at the last general election by the substantial majority of 685 votes.

Much regret will be felt in Parliamentary circles at the death of Mr. Octavius v. Morgan, who represented Battersea from 1885 to 1892. In his business capacity he introduced the making of crucibles into this country, by helping to found the Crucible Company at Battersea. Previously they had been almost exclusively made in German so successful was he in this matter that at last Germany had to draw her supplies from Battersea. Politically he was a Liberal, and he took a prominent part in Parliamentary matters. He was an advocate of Imperial Federation, and of an Imperial Parliament sitting in London.

The appointment of The O'Conor Don as Lord Lieutenant of Roscommon is interesting if only for antiquarian and genealogical reason. "Don" is not a surname, but a title, the meaning of which is, we believe, somewhat in dispute, and the rest of his family are simply O'Conors. The "The" signifies that the bearer of the title is the present representative of the rulers of the ancient Septs. There are many persons in Ireland who claim the right to add this prefix to their names, but only a few can really sustain the claim. Among those whose title to it is unquestioned are The Mac Dermott, The O'Donoghue, The MacGillycuddy of the Reeks, The Knight of Kerry, and Lord Inchiquin, who is the head of the great Sept of the O'Briens.

Another instannce of how unsafe it is for Englishmen to remain in Germany owing to the lese majeste prosecutions is supplied by the "Birmingham Post." Mr. C. J. Rankilor, son of the ex-President of the National Union of Teachers, went to Germany to study the language, and became teacher of English in the Naval School at Kiel. On the Emperor's birthday he was in a hotel at Kiel, when a German naval officer made some disparaging remark about England. Mr. Rankilor warmly resented the affront, and a quarrel ensued. He treated the dispute merely as an affair of the moment, but to his astonishment he found that it had been reported to the authorities, and that he was likely to be prosecuted for lese majeste. Thereupon he took the advice of the British Consul and returned to England.

In order to console Mr Paul, ex-M. P., the leaders of the South Side Liberal party, who include a large number of liquor prohibitionists, procured a special licence, and the toast-drinking proceedings extended till nearly midnight.

It happens that the majority of visitors this year at Monte Carlo are of German nationality; and this influx of English-hating Teutons has resulted in the suppression of the "English concert" from the list of international musical entertainments.

Under the heading of "latest intelligence," the "Sporting Times" states:—"The German Emperor, on being informed that the news of Nansen's reaching the Pole was not only not confirmed but was extremely doubtful, immediately sent a telegram to the 'Great Bear' congratulating him on the fact that he had been able to repulse the unjustifiable attack on his stronghold.

Here is the Kaiser's description of his own entry on board the Hohenzollern into the Baltic Canal last year:—"Slowly, surrounded by deep silence as of the grave, the mighty ship moved forward. Behind us rumbled the last thunder-clap and the last lightning-flashes played across the sky, while in front of us lay a sullen and dusky bank of clouds out of which already a golden sheen began to radiate. The vessel reached the line. The tension increased, but the resistance seemed insuperable. The towers groane and creaked—but the cable parted at last, and the ship glided into the waters of the canal. At the same moment the first rays of the gleaming sun burst up through the banks of clouds, dispersing them asunder, and in one short hour the sun shone out in its full majesty.

A pleasant interchange of compliments between the representatives of the Scottish and Irish peoples (says the "Daily Telegraph") was witnessed the other day at the Holborn Restaurant, London. The Gaelic Society of London held their annual dinner in the Caledonian Salon, under the presidency of the Earl of Dunmore, who was supported by Mr. J. E. Baillie, M. P., Mr. D. M. Nicol, M. P., Lieutenant-Colonel Balfour, and about seventy other members and guests. At the same time the Commander-in-Chief was presiding at a banquet in an adjoining room, and Earl Dunmore sent him a note asking him to come in among the Scotsmen and respond to the toast of the army. Viscount Wolseley replied that he could hardly leave his own company just then, but he hoped their whisky was good. As an appropriate response, the Earl sent the Commander-in-Chief a bottle of the choicest mountain dew with the compliments of the Society as a proof of what Scotland could produce and Scotsmen drink without winking.

A remarkable statement is made in the "Manchester Courier" by a correspondent who signs himself "Truth." It sets forth that a short time ago in a Sunday School "not 100 miles from Manchester," a teacher was pointing out to his scholars—a class of big lads—the importance of being strictly honest in all our dealings with our fellowmen, when one of the boys said:—"They don't always do that at the warehouse where I have been working." After mentioning the name of the firm for whom he had worked, he said, "I've been taking tickets off German packages marked 'Made in Germany,' and then put on fresh ones printed English manufacture.' I've left that warehouse because they would not raise my wages, but (pointing to another boy in the same class) that lad is doing the same work now."

A good story is being told (says the London correspondent of a contemporary) of the Duke of Norfolk and John Burns. Before the Duke recently retired from the County Council, he and John Burns were walking together from the Council Offices in Spring Gardens. As they walked along, talking to each other, they passed two policemen, evidently now hands on that beat, for, as they passed by one officer remarked, "These are two shady-looking customers." The other constable looked them up and down severely, and replied, "Yes, they look like a captain and a mate of one of them barges." On a subsequent occasion, when these two intelligent officers had learnt who was who, John Burns, who rarely forgets a face, went up to one of them, and covered him with confusion by jocularly inquiring, "What about that captain of the barge, eh?" John Burns has a sailor-like roll and his dress is also somewhat sailorly, while the Duke also carries his sea-legs.

NOTICES.

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Ask your Chemists for it. 2s. 9d. and 4s. 6d. per bottle
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Ayer's Hair Vigor
RESTORES COLOR,
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Keeps the scalp cool, moist, healthy, and free from dandruff. It is the best dressing in the world, and is perfectly harmless. Those desiring to retain the youthful appearance of the hair to an advanced period of life should use
Ayer's Hair Vigor.
Gold Medals at the World's Great Expositions.
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H.R.H. The Duchess of York.
ATKINSON'S
WHITE ROSE.
"The Sweetest of Sweet Odours."
Delightfully and delicately fragrant
BEWARE OF IMITATIONS.
ATKINSON'S IS THE ONLY GENUINE
Perfume, Toilet Powder, Soap, Tooth Powder, Sachets, & all other specialities with this "charming" odour, of all Dealers throughout the World & of the Manufacturers—
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"GLOVE-FITTING"
CORSET
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GOUT
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For Gout, Rheumatism, Sciatica, Lumbago, Claim a superiority over all other Gout and Rheumatic medicines. They give relief from pain in a few hours, and a speedy cure. Their action is so gentle (the composition being purely vegetable) that they may be taken by the most delicate persons.
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CAUTION! CAUTION!!
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OBSERVE THAT THE SIGNATURE
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ORIGINAL WORCESTERSHIRE
SAUCE.
Sold Wholesale by the Proprietors, Worcester; Crosse & Blackwell, Ltd., London; and Export Oilmen generally.
RETAIL EVERYWHERE.
Agents GREAT EASTERN HOTEL Co., and Messrs. BISSONAUTH LAW & Co., Calcutta.

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Don't use Boiled Soap for the Toilet.
VINOLIA IS A REFINED SOAP.
It keeps the complexion fresh and clear.
No other soap has received such high awards as VINOLIA SOAP.
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For Itching. For Itching. For Itching. For Itching. For Itching. For Itching.
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The Editor, "BABY," reports:—For acne spots on the face it is undoubtedly efficacious, frequently healing eruptions, and removing pimples in a few days. It relieves itching at once.
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S. & H. HARRIS
FOR Boots, Shoes, Harness, AND ALL Black Leather Articles.
Does not injure the Leather.
Requires no Brushing.
ASK FOR IT.

WATERPROOF.
HARNESS LIQUID Or Self-shining Jet.
JET BLACK OIL FOR HARNESS.
Sold by all Saddlers, Ironmongers and Storekeepers.
Manufactory: LONDON, E.

GOLD MEDAL, HEALTH EXHIBITION, LONDON.
Benger's Food
FOR INFANTS, INVALIDS, & THE AGED
Delicious, Nutritive, Digestible.
"Retained when all other Foods are rejected. It is invaluable."
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FOR INFANTS, CHILDREN, INVALIDS & THE AGED
HIGHLY NUTRITIOUS

ESTABLISHED OVER HALF A CENTURY.
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Sold Everywhere ORIGINAL in Bottles at 12 Annas and Rs. 1/8 to Rs. 10.
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CURES FEVERS, INFLUENZA, DIARRHŒA, DYSENTERY, and ASIATIC CHOLERA, AGUE, CRAMP, COLIC, NEURALGIA, and BENGUE FEVER.

Having regard to an UNTRUE STATEMENT made by an Advertiser of Phosphodyne, viz., "The only Medicine of that name granted Certificates by Her Majesty's Registrar of Trade Marks," Dr. Lalor invites the attention of the public to the following copy of a letter received from Her Majesty's Registrar of Trade Marks:—
THE PATENT OFFICE, TRADE MARKS BRANCH, 25, Southampton Buildings, London, W.C., 27th November, 1894.
SIR,—Adverting to your letter of the 22nd instant, enclosing an Advertisement (apparently taken from some Indian newspaper) relating to "Dr. Bright's Phosphodyne," I am directed to inform you that the Comptroller does not find that the combination of devices (Locomotive, Ship, Royal Arms, &c.), with those words (and others), appearing in the Advertisement, has been registered at this office in the Class (Class 3) to which Medicines for human use belong; and the word "Phosphodyne" has not been so Registered EXCEPT IN YOUR NAME. The official number of your registration of the label with Hercules and the Lion and the words "Dr. Lalor's Phosphodyne or Vital Elixir" is 5317, and its date is 3rd May, 1876; your registration of the word "Phosphodyne" by itself, as an "OLD" Trade Mark, is numbered 12527, and is of date 26th October, 1877.
The Comptroller will be happy to afford you any further assistance in his power in connection with the matter.
I am, Sir, your obedient Servant,
(Signed) W. J. F. TOMLINSON.
the kind awarded a Certificate at the Calcutta Exhibition, 1883-84, open to all Countries
DR LALOR'S TRADE MARK.
PHOSPHODYNE
HAS THE LARGEST SALE OF ANY PHOSPHORIC MEDICINE IN THE WORLD.
For thirty years has maintained its world-wide reputation as the Best and only safe reliable Phosphoric Cure for BRAIN WRECKAGE, PARALYSIS, SLEEPLESSNESS, Dyspepsia, Nerve, Kidney and Liver Complaints, Harassing Dreams, Premature Decay of Vital Power, General Debility, all Blood Disorders, and all Functional and Diseased Conditions of the System, caused by the deficiency of the Vital Forces.
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Directions for Self-Treatment of the above diseases with each Bottle.

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Placed in a Kettle, it is most interesting and instructive to watch the development of the "Octopus" week by week until at the end of, say twelve months, it resembles a block of coral, and becomes an unimpeachable witness of its usefulness.
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Prevents Boiler Leakage.
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Yours obediently,
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In full view of the Audience.

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Dr. Maloney undertakes a SPEEDY RADICAL CURE for cases of Stuttering, Deafness, Sight, Throat, Voice, Locomotor Ataxy, Cramp, Varicose Veins, Writer's Cramp, Dyspepsia, the Weak, Nervous and Debilitated Complaints, and all who suffer from Brain and Spinal Affections, Fits, Paralysis, Gout, Rheumatism, Sciatica, Sleeplessness, Bronchitis, Asthma, Liver and Heat Derangement, Indigestion, Poor Blood, Eruptions on the Face, Fever, Diabetes, Hydrocele, Piles, Kidney and Bladder Troubles, Tumours, all Chronic Diseases of Man and Woman, no matter what causes arising from, and all nervous complaints, etc.

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A DELICIOUS NUTRITIVE STIMULANT

This alimentary wine is easily assimilated when no other solid or liquid food will remain on the stomach, it is indicated in constitutional weakness and lack of digestive power, for the **Aged, Anæmic, Dyspeptic,** and **Convalescent.**

It helps sufferers from **Consumption, Dysentery, Cancers,** and **Ulceration,** of the **Stomach**

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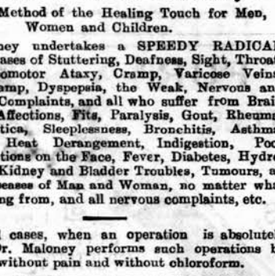

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Each tiny Morrhuol capsule is extracted from a teaspoonful of cod liver oil.

Recommended at the Paris Academy of Medicine, for loss of appetite and flesh, to patients with consumptive tendencies.

Sold everywhere in bottles of 100 Capsules

GRATEFUL—COMFORTING.

EPPS'S COCOA

BREAKFAST—SUPPER.

"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided for our breakfast and supper a delicately flavoured beverage which may save us many heavy doctor's bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency to disease. Hundreds of subtle maladies are floating around us ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well fortified with pure blood and a properly nourished frame."—*Civil Service Gazette.*

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A few selections from a most unique and distinctive stock of Clocks.

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Hours and minutes shown through two apertures in dial, the figures being changed by a mechanical movement, Carved solid dark wood case with gilt ornamentation, Rs. 190.

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Highest London finish, height 9 feet, 6 inches. Solid Rosewood case and brass ornamentation, with silver and pearl dial.
Clock chimes quarters on 4 or 8 musical tubes.
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A most artistic production, Rs. 450.

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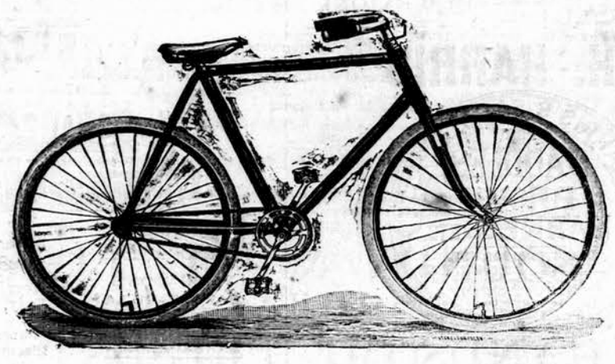

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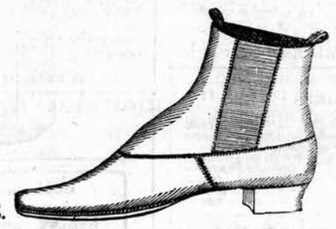

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AGENTS.—LONDON: GEORGE STREET & Co., 30, Cornhill, E.C.; Messrs. KEYMER & Co., 1, Whitefriars Street, London, E.C.—Paris: Messrs. GALIGNANI & Co., Publishers, Rue de Rivoli.—CALCUTTA: Messrs. THACKER SPINK & Co.